



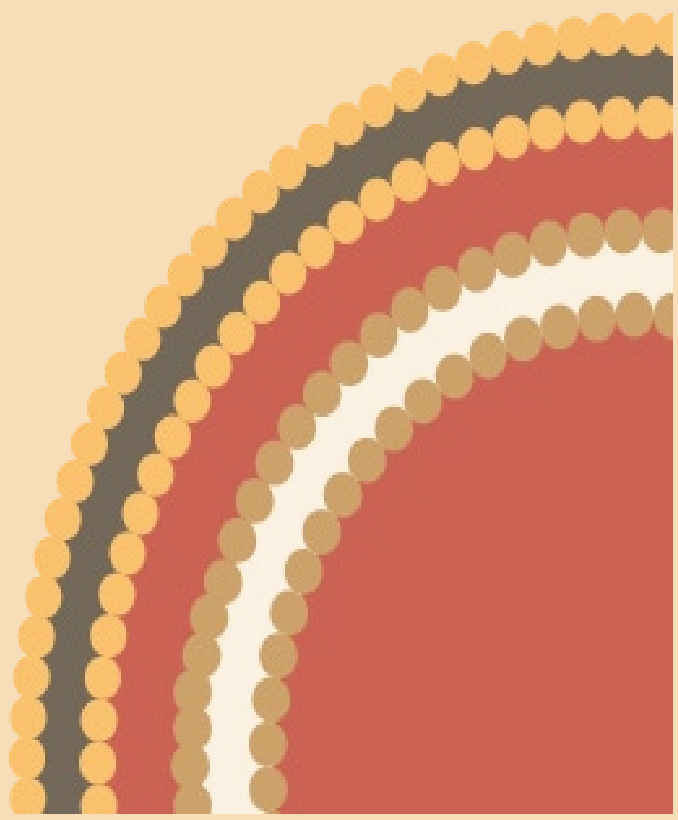
ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

RED DUST ROLE MODELS LIMITED
ACN 118 641 777



TABLE OF CONTENTS

Acknowledgement	3
Directors' Report	4
Auditor's Independence Declaration	9
Independent Auditor's Report	10
Directors' Declaration	13
Consolidated Statement of Comprehensive Income	14
Consolidated Statement of Financial Position	15
Consolidated Statement of Changes in Equity	16
Consolidated Statement of Cash Flows	17
Notes to the Financial Statements	18



A full-page photograph of a desert landscape at sunset. The sun is a large, bright, glowing orb on the horizon, casting a warm, golden light across the sky and the land. The sky transitions from a pale blue at the top to a deep orange near the horizon. The foreground and middle ground are filled with sand dunes and sparse, dry vegetation, including small shrubs and grasses. The overall mood is serene and majestic.

RESPECTING THE DIVERSITY OF CULTURES, PEOPLES AND PLACES

We acknowledge the diverse and complex societies
of the lands on which we live and work.

We pay our respect to the past, present and future
custodians who share these lands and their
ancient knowledges.

We thank First Nations peoples for their friendship
and trust as we work together to enrich lives, improve
health and strengthen the future of Indigenous youth
and families.

Directors' Report

Red Dust Role Models Limited For the year ended 30 June 2025

Red Dust Role Models Limited ("the Company") is a registered charity with the Australian Charities and Not-for-profits Commission (ACNC).

The directors of the Company are pleased to present their report of the Company and its controlled entity, Big Little Stuff Pty Ltd ("BLS"), for the financial year ended 30 June 2025. This report has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* ("ACNC Act") and its accompanying regulations.

Throughout this report, the consolidated entity consisting of the Company and BLS is referred to as "the Group". The directors report as follows:

Directors

The names of the directors of the Company during or since the end of the financial year are:

Christopher Naish
Gavin Reid (Chairperson)
Jennifer Van Groningen
Jeremy Abbott
John Wayne Parsons
Mia La Burniy
Michelle Middelbosch
Roslyn Johnson
Tania Carlos
William Minson

The directors named above held office during the whole of the financial year and since the end of the financial year, except for:

Roslyn Johnson – resigned 19 August 2025
William Minson – resigned 19 August 2025
Jeremy Abbott – appointed 17 June 2025
Michelle Middelbosch – appointed 20 August 2025

Directors' Report (continued)

Directors' meetings

The following table sets out the number of directors' meetings held during the financial year and the number of meetings attended by each director. The table also sets out other meetings of committees of directors and the number attended by each director and independent members during the financial year.

	Directors' Meetings		Finance & Audit Committee		Nominations Committee	
	Held	Attended	Held	Attended	Held	Attended
Christopher Naish	5	3			3	2
Gavin Reid	5	5	4	4	3	3
Jennifer Van Groningen	5	5				
Jeremy Abbott	Not appointed at time	-				
John Wayne Parsons	5	4				
Mia La Burniy	5	5	4	4		
Michelle Middelbosch	Not appointed at time	-				
Roslyn Johnson	5	3			3	3
Tania Carlos	5	3			3	2
William Minson	5	5				
Yasmine Gill – independent member	Not applicable	Not applicable	4	2		

Principal Activities

The principal activity of the Group during the financial year was to improve the health and well-being of Indigenous youth and families through the promotion of activities to:

- prevent diseases and illnesses such as diabetes, respiratory infection, coronary disease, obesity; and
- minimise the harm associated with the abuse of drugs, alcohol and other substances.

The actions undertaken by the Group include delivery of culturally appropriate programs which are strengths-based, designed in partnership with communities and tailored to the needs of particular cohorts, such as youth, men and women.

Red Dust Role Models Limited is a not-for-profit organisation.

Review of Operations and Funding

The Group continues to promote the health and well-being of Indigenous youth and families, through the running of organised programs in remote communities within the Northern Territory. The programs utilise the skills of Indigenous role models and professional facilitators who are connected with the communities supported.

To achieve these objectives, the Group identifies sources of income to fund the objectives and manages the operations of the Group in a manner that maximises the benefits that can be returned to each remote community through the provision of the Group's programs.

Directors' Report (continued)

The Group's activities are funded by a grant from the Federal Government, other grants from corporate supporters, as well as donations from philanthropic entities and the community.

In addition, the Group diversifies funding sources through the provision of reconciliation education programs to corporate entities on a fee-for-service basis, as well as the sale of toothbrushes via its subsidiary, BLS.

The Group measures its performance through the setting of an annual financial budget and plan of programs which is agreed by the Board. Financial performance and other non-financial measures are monitored via a Finance and Audit Committee, with meetings held five times per year.

Significant Change in Affairs

A key source of income received by the Group is funding from a grant provided by the Federal Government. During the financial year, the Group received confirmation that funding from the Federal Government would be extended for an additional year.

No other significant changes in the Group's affairs occurred during the financial year.

Subsequent Events

Since 30 June 2025, the Group has received additional information regarding the eligibility of certain individuals that have been engaged by the Group, to receive superannuation payments in accordance with the *Superannuation Guarantee (Administration) Act 1992* ("SGA Act").

Based on the information received, the Group has determined that the financial statements as of 30 June 2025 should incorporate adjustments to reflect the amounts payable.

These adjustments relate to an increase in the superannuation expense and corresponding superannuation liability for the amount calculated for the voluntary declaration made by the Group. Further details are set out in notes 4 and 21 of the Financial Statements.

No other matter or circumstance has arisen since 30 June 2025 that has significantly affected the Group's operations, results or state of affairs, or may do so in future years.

Future Developments

The Group will continue to promote the well-being of Indigenous youth and families in remote communities, in accordance with its principal purpose.

There are no other significant developments in operations expected during the coming year.

Environmental Regulations

The Group's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Dividends

No dividends were declared or paid during the year. The directors do not recommend the payment of a dividend as at 30 June 2025.

Directors' Report (continued)

Indemnification of Officers and Auditor

The Group held public liability and professional indemnity insurance during the year ended 30 June 2025. No claims have been made during or since the end of the financial year for any person who is or has been an Officer or Auditor of the Group.

The Group has agreed to indemnify its Auditor, Deloitte Touche Tohmatsu, against any claim by a third party that arises from use, distribution or reliance on the Auditor's work that is contrary to the terms of the Auditor's agreement.

The Group has not otherwise, during or since the end of the financial year, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as an officer or auditor.

Non-Audit Services

During the year to 30 June 2025, the Group's Auditor, Deloitte Touche Tohmatsu, has performed no other services in addition to their statutory duties.

Members Guarantee

The Company is a company limited by guarantee. In the event of winding up of the Company, each member who joined on or before 27 November 2024 is required to contribute a maximum of \$50 towards meeting any outstanding obligations of the Company. Each member who joined after 27 November 2024 is required to contribute a maximum of \$2.

As at 30 June 2025, there were 31 members and the total liability of the Company is up to \$1,550.

Proceedings on behalf of the Group

No person has applied to a Court for leave to bring proceedings on behalf of the Group, or to intervene in any proceedings to which the Group is a party, for the purpose of taking responsibility on behalf of the Group for all or part of those proceedings.

No proceedings have been brought or intervened in on behalf of the Group with leave of a Court.

Auditor's independence declaration

The Group's Auditor is Deloitte Touche Tohmatsu, Melbourne. A copy of the Auditor's independence declaration is set out on page 9.

Rounding of amounts

The Group is of a kind referred to in *ASIC Legislative Instrument 2016/191*, relating to the 'rounding off' of amounts in the directors' report. Amounts in the director's report have been rounded off in accordance with the instrument to the nearest dollar.

Directors' Report (continued)

Board of Directors resolution

This directors' report is signed in accordance with a resolution of the Board of Directors.

On behalf of the Directors:



Gavin J. Reid

Director

Adelaide, 21 October 2025

22 October 2025

Board of Directors
Red Dust Role Models Limited
Unit 1, 419 Lonsdale Street
Melbourne VIC 3000

Dear Board Members

Auditor's Independence Declaration to Red Dust Role Models Limited

In accordance with section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Directors of Red Dust Role Models Limited.

As lead audit partner for the audit of the financial report of Red Dust Role Models Limited for the year ended 30 June 2025, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- The auditor independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- Any applicable code of professional conduct in relation to the audit.

Yours faithfully


DELOITTE TOUCHE TOHMATSU



Peter Rupp
Partner
Chartered Accountants

Independent Auditor's Report to the Members of Red Dust Role Models Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Red Dust Role Models Limited (the "Entity") and its subsidiary (the "Group") which comprises the consolidated statement of financial position as at 30 June 2025, consolidated statement of comprehensive income, consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information, and the declaration by the Directors.

In our opinion, the accompanying financial report of the Group is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- (i) giving a true and fair view of the Group's financial position as at 30 June 2025 and of their financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 Group in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

Other Information

The Directors are responsible for the other information. The other information comprises the Directors' report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and we 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 we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The Directors of the Entity are responsible for the preparation of the 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 Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian 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, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Group's audit. We remain solely responsible for our audit opinion.

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

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

A handwritten signature in blue ink, appearing to read 'Peter Rupp', with a stylized flourish at the end.

Peter Rupp

Partner

Chartered Accountants

Melbourne, 22 October 2025

Directors' declaration

Red Dust Role Models Limited **For the year ended 30 June 2025**

The directors declare that:

- (a) in the directors' opinion, there are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable; and
- (b) in the directors' opinion, the attached financial statements and notes thereto are in accordance with the accounting standards and ACNC Act and give a true and fair view of the financial position and performance of the entity.

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

On behalf of the directors



Gavin J. Reid
Director

Adelaide, 21 October 2025

Consolidated Statement of Comprehensive Income

Red Dust Role Models Limited

For the year ended 30 June 2025

	NOTES	2025	2024
Revenue			
Revenue	3	4,810,706	4,485,585
Interest Received	3	63,436	25,877
Total Revenue and other income		4,874,142	4,511,462
Direct Program Expenses			
Program Expenses		1,119,582	1,255,685
Total Direct Program Expenses		1,119,582	1,255,685
Gross profit before staff and operating expenses		3,754,560	3,255,777
Expenses			
Consultancy & Professional Fees		25,156	3,045
Cost of Goods Sold		130	4,333
Depreciation	4	135,503	81,125
Employee Benefits	4	3,155,660	2,685,759
Marketing		15,469	27,680
Office Expenses		8,460	8,731
Other Expenses	5	186,325	165,458
Travel and Accommodation		133,133	84,966
Interest Expense		26,211	6,055
Total Expenses		3,686,047	3,067,152
Total Operating Surplus For The Year		68,513	188,625
Total Comprehensive Income For The Year		68,513	188,625

Consolidated Statement of Financial Position

Red Dust Role Models Limited as at 30 June 2025

	NOTES	30 JUN 2025	30JUN 2024
Assets			
Current Assets			
Cash and Cash Equivalents	6	1,518,366	1,505,778
Trade and Other Receivables	7	154,413	69,403
Other Current Assets	8	101,687	56,048
Total Current Assets		1,774,466	1,631,299
Non-Current Assets			
Property, Plant and Equipment	9	54,800	39,594
Right-of-use Assets	10	199,485	252,644
Total Non-Current Assets		254,285	292,238
Total Assets		2,028,751	1,923,467
Liabilities			
Current Liabilities			
Trade and other payables	11	650,118	662,138
Financial Liabilities	12	12,240	5,354
Lease Liability	13	88,572	76,867
Employee Benefits	14	265,300	155,433
Total Current Liabilities		1,016,230	899,792
Non-Current Liabilities			
Lease Liability	13	118,198	176,101
Employee Benefits	14	19,336	41,100
Total Non-Current Liabilities		137,534	217,201
Total Liabilities		1,153,764	1,116,993
Net Assets		874,987	806,474
Equity			
Current Year Earnings		68,513	188,625
Retained Earnings		806,474	617,849
Total Equity		874,987	806,474

Consolidated Statement of Changes in Equity

Red Dust Role Models Limited

For the year ended 30 June 2025

	2025	2024
Equity Movements		
Opening Balance	806,474	617,849
Change in equity		
Total comprehensive income for the year	68,513	188,625
Total Change in equity	68,513	188,625
Total Equity Movements	874,987	806,474
Closing Balance	874,987	806,474

Consolidated Statement of Cash Flows

Red Dust Role Models Limited

For the year ended 30 June 2025

	NOTES	2025	2024
Cash flows from Operating Activities			
Cash receipts from donors, government and other sources		4,915,307	4,065,214
Interest received		63,436	25,877
Payments to suppliers and employees		(4,778,190)	(4,262,361)
Total Cash flows from Operating Activities	19	200,553	368,730
Cash flows from/ (used in) Investing Activities			
Proceeds from sale of property, plant and equipment		0	1,000
Payment for property, plant and equipment		(45,984)	(23,162)
Total Cash flows used in Investing Activities		(45,984)	(22,162)
Cash flows from/ (used in) Financing Activities			
Proceeds from/ (Repayment) of borrowings and other activities		6,887	(5,590)
Repayment of Lease Liabilities		(148,868)	(95,280)
Total Cash flows used in Financing Activities		(141,981)	(100,870)
Net increase in cash held		12,588	245,698
Cash Balances			
Opening cash balance		1,505,778	1,260,080
Closing cash balance	6	1,518,366	1,505,778
Movement in cash		12,588	245,698

Notes to the Financial Statements

Red Dust Role Models Limited

For the year ended 30 June 2025

1. General information

Basis of preparation

The Company is a company limited by guarantee and is a registered charity with the Australian Charities and Not-for-profits Commission (ACNC). Accordingly, the Company is required to prepare a financial report in accordance with the ACNC Act and its accompanying regulations, but not the financial reporting requirements of the *Corporations Act 2001*.

These general purpose financial statements have been prepared in compliance with the ACNC Act and accompanying regulations, as well as Australian Accounting Standards – Simplified Disclosure Standard AASB 1060, with all relevant recognition and measurement requirements of the Australian Accounting Standards and presentation and disclosure requirements of AASB 1060.

The financial statements comprise the financial statements of the Company and BLS as a consolidated group.

The presentation currency used in these financial statements is Australian dollars (\$). Amounts in these financial statements are stated in Australian dollars, unless otherwise noted.

Statement of Compliance

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the AASB and the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*.

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

Rounding off of amounts

The Group comprises companies of the kind referred to in *ASIC Corporations (Rounding in Financials/Directors' Reports) Instrument 2016/191*, dated 24 March 2016. In accordance with that Corporations instrument, amounts in this directors' report are rounded off to the nearest dollar, unless otherwise indicated.

Information about the Company and Group

The Company is a company limited by guarantee and is incorporated and domiciled in Australia. The Group's registered office and place of business is Unit 1, 419 Lonsdale Street, Melbourne Vic 3000. The financial statements were approved by the board of directors on 21 October 2025.

Notes to the Financial Statements (continued)

Going Concern Basis

The Group is dependent on grants and donations from partners in order to continue to meet commitments for current programs and to meet liabilities as they fall due. On the basis of cash flow forecasts over the next twelve months, management believe that the risk of the Group not being able to meet liabilities as they fall due is low, and the Group will continue as a going concern for the foreseeable future.

New standards and interpretations

The Group has adopted new and revised Standards and interpretations required by the ACNC Act and accompanying regulations, as well as Australian Accounting Standards – Simplified Disclosure Standard AASB 1060 as relevant to the Group's operations and effective for an accounting period that begins on or after 1 July 2024.

2. Significant Accounting Policies

Basis of accounting

The financial statements have been prepared on the basis of historical cost, except for certain property and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for goods and services. The principal accounting policies are set out below.

Plant and equipment

Plant and equipment are measured on the cost basis, less accumulated depreciation and impairment losses. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other costs are charged to the statement of comprehensive income during the financial period in which they are incurred.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments that are readily convertible into cash with an insignificant risk of changes in value.

Loan and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Revenue and Other Income

The Group recognises revenue under AASB 9 Financial Instruments, AASB 1058 Income for Not-for-Profit Entities, or AASB 15 Revenue from Contracts with Customers when appropriate. Under AASB 15 income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Group expects to be entitled to and excludes amounts collected on behalf of third parties.

If the Group enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, AASB 1058 applies. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as revenue immediately.

Notes to the Financial Statements (continued)

Revenue and Other Income (continued)

The Group recognises revenue from the following major sources:

- Interest revenue

Interest revenue is recognised on a time-proportionate basis that takes into account the effective yield on the financial asset.

- Federal Government grant

If a grant includes performance obligations which must be satisfied before the Group is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied. Grant income for contracts with specific performance obligations is recognised over time based on the input method. This includes using the resources consumed by the Group, labour-hours expended and costs incurred as a measure for the satisfaction of a performance obligation. The Group has made a decision that expense is generally a good indicator of performance obligations being performed over time.

Revenue from a grant that is not subject to specific performance obligations is recognised when the Group obtains control of the funds, economic benefits are probable and the amount can be measured reliably.

The expenditure to which the grant relates, is expensed as incurred if it does not meet the capitalisation criteria for costs incurred to fulfill a contract. The expenditure may not correlate to the timing of grant receipts.

- Donations

Donation income with specific performance obligations is recognised over time based on the input method. The Group has made a decision that expense is generally a good indicator of performance obligations being performed over time.

- Fee-for-service

Revenue is measured based on the consideration for which the Group expects to be entitled from a contract with a customer and excludes amounts collected on behalf of third parties. The Group recognises revenue when it completes its obligations to the customer, or transfers control of a product or service to a customer.

Economic dependency

The Group is dependent on the ongoing receipt of financial assistance from the Commonwealth government to continue delivering the number of programs and location of program activities delivered by the Group.

At the time of this report, the Group is aware that a significant government contract with the Department of Health and Aged Care is set to expire in June 2026.

Discussions for a new government contract have commenced and the Group has no reason to believe that the government will discontinue its support of the Group.

Notes to the Financial Statements (continued)

Expenses

Expenses are recognised on an accruals basis, to the extent that it is probable that economic cost will result in an outflow from the Group and that these can be reliably measured.

Expenditure is classified under the headings reflecting the relevant function of the Group which incurred the cost.

Leases

The Group assesses whether a contract is, or contains a lease, at inception of the contract. The Group recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12-months or less) and leases of low value assets. For these leases, the Group recognises the lease payments as an operating lease on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the lease assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses its incremental borrowing rate. The incremental borrowing rate depends on the term, currency and start date of the lease and is determined based on a series of inputs, including the risk-free rate based on government bond rates and a credit risk adjustment based on bond yields.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Taxation

Red Dust Role Models Limited has deductible gift recipient status. Consequently, the Company is not subject to income tax. Big Little Stuff Pty Ltd does not currently have deductible gift status and BLS is subject to income tax.

Goods and services tax

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 taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position. Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Notes to the Financial Statements (continued)

Employee benefits

Employee benefits applicable to employees of the Group include the following:

- Long-term service benefits

The Group's net obligation in respect of long-term service benefits, is the amount of future benefit that employees have earned in return for their service in the current and prior periods. The obligation is calculated using expected future increases in wage and salary rates including related on-costs and expected settlement dates and is discounted using the rates attached to the Commonwealth Government bonds at the balance sheet date that have maturity dates approximating to the terms of the Group's obligations.

- Wages, salaries, annual leave, sick leave and non-monetary benefits

Liabilities for employee benefits for wages, salaries, annual leave and sick leave that are expected to be settled within 12 months of the reporting date represent present obligations resulting from employees' services provided to reporting date, calculated at undiscounted amounts based on remuneration wage and salary rates that the Group expects to pay as at reporting date including related on-costs, such as workers compensation insurance and payroll tax.

Trade and other payables

Trade and other payables are recognised at amortised cost when the Group becomes obliged to make future payments resulting from the purchase of services or goods.

Use of estimates and judgements

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

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

The Group has no critical accounting estimates.

Notes to the Financial Statements (continued)

3. Revenue and Other Income	2025	2024
Revenue		
Donations		
Charitable Organisations	207,265	218,235
Corporate Partners, Donations and Fundraising	730,645	1,442,127
Government Grants	3,724,519	2,658,307
Other	36,687	73,168
Gain on Acquisition of Big Little Stuff Pty Ltd	-	1,944
Trusts and Foundations	111,590	91,804
Total Donations	4,810,706	4,485,585
Interest Received	63,436	25,877
Total Revenue	4,874,142	4,511,462
Total Revenue and Other Income	4,874,142	4,511,462

4. Profit/(Loss) for the Year and Employee Benefits Expense

Profit for the year has been derived after charging the following specific expense items:

Profit/(Loss) for the Year	2025	2024
Expenses		
Depreciation:		
Property, Plant and Equipment	30,778	9,350
Right-of-use Assets	104,725	71,775
Total Depreciation	135,503	81,125

Employee Benefits Expense	2025	2024
Provision for Annual Leave and TOIL	35,080	9,493
Provision for LSL	19,031	16,525
Superannuation	384,793	260,335
Wages and Salaries	2,716,756	2,399,406
Total Employee Benefits Expense	3,155,660	2,685,759

Notes to the Financial Statements (continued)

5. Other Expenses	2025	2024
Other Expenses		
Awards and gifts	1,969	7,256
Bank fees	8,110	5,387
Freight & Courier	4,707	2,598
General Sundry Expenses	5,651	5,733
General IT	24,479	26,734
Insurance	37,649	31,483
Repairs and Maintenance	96	183
Staff Amenities	15,988	14,831
Subscriptions	19,143	11,444
Training	11,140	27,949
Workcover	57,393	31,860
Total Other Expenses	186,325	165,458

6. Cash & Cash Equivalents	2025	2024
Bank Accounts		
Business Cash Maximiser Account	863,367	855,757
Gift Fund	41,310	29,396
Operating Account	34,397	46,677
Savings	69,085	68,363
Prepaid Expense Cards	2,371	1,248
Beyond Bank	848	3,318
PayPal and Shopify	1,070	1,019
Term Deposit	505,918	500,000
Total Bank Accounts	1,518,366	1,505,778
Total Cash & Cash Equivalents	1,518,366	1,505,778

7. Trade and Other Receivables	2025	2024
Trade and Other Receivables		
Accounts Receivable	120,980	116,115
GST	33,433	(46,712)
Total Current	154,413	69,403
Total Trade and Other Receivables	154,413	69,403

8. Other Assets	2025	2024
Other Assets		
Bank Guarantees	14,203	13,127
Rental Bond	7,305	1,302
Donated assets in-kind	12,576	6,085
Prepaid expenses	51,283	20,560
Stock on hand	16,320	14,974
Total Current	101,687	56,048
Total Other Assets	101,687	56,048

Notes to the Financial Statements (continued)

9. Property Plant and Equipment	2025	2024
Plant and Equipment		
Plant and equipment at cost	125,751	79,767
Less:		
Accumulated depreciation of plant and equipment	(77,778)	(49,271)
Total Plant and equipment	47,973	30,496
Vehicles		
Vehicles at cost	56,109	56,109
Less:		
Accumulated depreciation of vehicles	(49,282)	(47,011)
Total Vehicles	6,827	9,098
Total Property Plant and Equipment	54,800	39,594

Movements in Carrying amounts of Property Plant and Equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Plant & Equipment	Motor Vehicles	Total
Balance at 1 July 2023	12,448	13,836	26,285
Additions/ (Disposals)	23,568	(908)	22,660
Gain/ (Loss) on Disposal	-	-	-
Depreciation expense	(5,520)	(3,830)	(9,350)
Balance at 30 June 2024	30,496	9,098	39,594
Balance at 1 July 2024	30,496	9,098	39,594
Additions/ (Disposals)	45,984	-	45,984
Gain/ (Loss) on Disposal	-	-	-
Depreciation expense	(28,507)	(2,271)	(30,778)
Balance at 30 June 2025	47,973	6,827	54,800

10. Right-of-Use Assets	2025	2024
Right-of-Use Property Assets		
Property	240,194	188,628
Less:		
Accumulated depreciation of property	(129,953)	(47,793)
Total Right-of-Use Property Assets	110,241	140,835
Right-of-Use Vehicle Assets		
Vehicles	112,826	112,826
Less:		
Accumulated depreciation of vehicles	(23,582)	(1,017)
Total Right-of-Use Vehicle Assets	89,244	111,809
Total Right-of-Use Assets	199,485	252,644

Notes to the Financial Statements (continued)

11. Trade and Other Payables	2025	2024
Current		
Accounts Payable	115,244	164,189
Deferred Income	313,173	387,497
Superannuation Payable	162,782	63,374
PAYG Payable	58,919	47,078
Total Current	650,118	662,138
Total Trade and Other Payables	650,118	662,138

12. Financial Liabilities	2025	2024
Current unsecured		
Credit card	12,240	5,354
Total Unsecured	12,240	5,354
Total Financial Liabilities	12,240	5,354

13. Lease Liabilities	2025	2024
Current		
Lease Liability Alice Springs	26,324	-
Lease Liability Melbourne	33,679	30,714
Lease Liability Darwin	11,812	28,210
Lease Liability Vehicles	16,757	17,943
Total Current	88,572	76,867
Non Current		
Lease Liability Alice Springs	6,716	-
Lease Liability Melbourne	36,913	70,592
Lease Liability Darwin	-	11,812
Lease Liability Vehicles	74,569	93,697
Total Non Current	118,198	176,101
Total Lease Liabilities	206,770	252,968

Notes to the Financial Statements (continued)

14. Employee Benefits	2025	2024
Current		
Provision for Annual Leave and TOIL	182,419	147,339
Provision for Long Service Leave	48,888	8,094
Wages payable	33,993	-
Total Current	265,300	155,433
Non Current		
Provision for Long Service Leave	19,336	41,100
Total Non Current	19,336	41,000
Total Employee Benefits	284,636	196,533

15. Auditors Remuneration

The audit is conducted by Deloitte Touche Tohmatsu on a pro bono basis. No fees were paid to Deloitte Touche Tohmatsu for audit or other services.

16. Related Parties

The following persons were directors of Red Dust Role Models Limited at the end of the financial year:

- Christopher F. Naish
- Gavin Reid (Chairperson)
- Jennifer Van Groningen
- Jeremy Abbott
- John Wayne Parsons
- Mia La Burniy
- Roslyn Johnson
- Tania M. Carlos
- William G. Minson

No remuneration was paid to the Directors in their role as directors during the year.

Transactions with Related Parties

The Group entered into no transactions with directors, or their related parties, during the course of the year.

17. Key Management Personnel Remuneration

The total remuneration paid to key management personnel of the Company was \$266,535 (2024: \$230,543).

Notes to the Financial Statements (continued)

18. Financial Risk Management

Financial Risk Management Policies

The Group's financial instruments consist primarily of deposits with banks, short-term investments, accounts receivable and payable, bills and leases.

The directors' overall risk management strategy seeks to assist the Group in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

Risk management policies are approved and reviewed by the Board of Directors on a regular basis. These include future cash flow requirements.

The main purpose of non-derivative financial instruments is to raise finance for Group operations. The Group does not have any derivative instruments at 30 June 2025.

Interest rate risk

Interest rate risk is linked to cash and cash equivalents and financial liabilities. Cash and cash equivalents are held at banks with interest rates ranging from 0% to 5.05%. The impact on the profit and loss of a change of interest rate by 1% is approximately +/- \$21,392.

Credit Risk

The Group is not exposed to any significant credit risk. Credit risk is limited to the value of receivables held in the balance sheet.

Liquidity Risk

The Group is not exposed to significant liquidity risk. The Program schedule is based on funding received. The contractual maturities of the Group's financial liabilities are as follows:

30 June 2024	Carrying Amount	Contractual Cash Flows	6 Months or less	6-12 Months	1-2 Years	2-5 Years	More Than 5 Years
	\$	\$	\$	\$	\$	\$	\$
Non-Derivative Financial Liabilities							
Other Financial Liabilities	5,354	(5,354)	5,354				

30 June 2025	Carrying Amount	Contractual Cash Flows	6 Months or less	6-12 Months	1-2 Years	2-5 Years	More Than 5 Years
	\$	\$	\$	\$	\$	\$	\$
Non-Derivative Financial Liabilities							
Other Financial Liabilities	12,240	(12,240)	12,240				

Notes to the Financial Statements (continued)

19. Cash Flow Information

Cash flow information	2025	2024
Reconciliation of Cash Flow from Operations with Profit after Tax		
Profit (loss) after income tax	68,513	188,625
Total Reconciliation of Cash Flow from Operations with Profit after Tax	68,513	188,625
Non-cash flows in Profit		
Depreciation	135,503	81,125
Interest Expense	26,211	6,055
Total Non-cash flows in Profit	161,714	87,180
Changes in assets and liabilities, net of the effects of purchase and disposals		
(Increase) Decrease in current receivables	(85,010)	(62,397)
Increase (Decrease) in creditors	(12,020)	90,750
Increase (Decrease) in employee benefit provisions	88,103	26,018
Other Movements	(20,747)	38,554
Total Changes in assets and liabilities, net of the effects of purchase and disposals	(29,674)	92,925
Total Cash Flow from Operations	200,553	368,730

20. Members guarantee

The Company is a company limited by guarantee. If the Company is wound up, the Constitution requires that each member who joined:

- on or before 27 November 2024 is required to contribute a maximum of \$50 towards meeting any outstanding obligations of the Company; and
- after 27 November 2024 is required to contribute a maximum of \$2.

As at 30 June 2025 there were 31 members.

21. Commitments or Contingencies

Since 30 June 2025, the Group has received additional information regarding the eligibility of certain individuals that have been engaged by the Group to receive superannuation payments in accordance with the SGA Act. Based on the information received, the Group has determined that the financial statements as of 30 June 2025 should incorporate adjustments to reflect the superannuation amounts payable.

The Group's lawyers have also advised there is a possibility for additional amounts to be payable in accordance with the SGA Act should certain penalties be imposed.

The Group considers it is probable that its submission regarding the superannuation payments will result in no material amount being payable and therefore the Group has not recognised a provision in relation to the matter greater than a penalty of \$360. The potential undisclosed amount of the total payments that the Group could be required to make, if there is an adverse decision relating to the superannuation, is estimated to be a maximum of \$165,142.

There are no other commitments or contingencies as at 30 June 2025 (2024: Nil).

Notes to the Financial Statements (continued)

22. Subsequent Events

As set out in the Directors' Report, the Group has received additional information since 30 June 2025 regarding the eligibility of certain individuals to receive superannuation payments. No other matter or circumstance has arisen that has significantly affected the Group's operations, results or state of affairs, or may do so in future years.

23. Parent entity disclosure

	2025	2024
Information relating to Red Dust Role Models Ltd as the Parent entity		
Current Assets	1,747,853	1,699,739
Total Assets	2,004,085	1,993,924
Current Liabilities	981,865	960,847
Total Liabilities	1,119,399	1,178,047
Equity	884,686	815,876
Surplus for the year	64,387	194,582
Total comprehensive income	64,387	194,582

Parent entity contingencies

The Parent entity did not have any contingent assets as at 30 June 2025 (2024: Nil).

The Parent entity's contingent liabilities as at 30 June 2025 are set out at Note 21 (2024: Nil).

Walk with us, your way.

Raise funds – donate or hold a fundraising event.

Fund the future – include a gift in your Will.

Stay curious – keep up-to-date and share our work.



Annual Report for the Financial Year Ended 30 June 2025

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Red Dust Role Models Limited (ABN 12 118 641 777) is a DGR1 registered charity with the Australian Charities and Not-for-profits Commission.