KYEEMA SUPPORT SERVICES

Annual Report 2025/2026

Kyeema's 59th Annual Report

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Windward Industries: (03) 5521 5477

Green Fingers Gardening Service: 0407 864 839

Ameeyk House: (03) 5523 6333

Support Coordination: (03) 5521 1666

Neighbourhood House: (03) 5523 3245

Established: June 1967. Incorporated under the Association Incorporation Act 1981 on 1 July 1985 - Registered number: A0005518L

Our Vision

People of all abilities are able to actively participate as valued members of our community.

Our Purpose

Support and empower individuals to make choices to enrich their lives.

Our Values

Quality	*We deliver excellent services driven by the goals and needs of participants and underpinned by strong ethics.*
Integrity	*We value respect, transparency and integrity in all we do. We believe in the right of people of all abilities to live a full and inclusive life.*
Enjoyment	*We believe it's important to enjoy life – have fun, make friends and be the best we can be.*
Partnership	*We believe in good teamwork, promoting partnerships and collaboration with others.*

Board of Management



Steve Crossley - Chair

Steve has been a director of Kyeema since 2016. He has over 20 years' experience as a school principal of primary and secondary schools in the district and is currently Principal of the Portland Bay School, a special development school. Steve has many community commitments in the rural area where he lives.



Paul Ryan – Deputy Chair

With 30 years of experience in for-purpose organisations as well as at senior executive and non-executive director level, Paul Ryan joined the Kyeema Board in April 2023. He has a background in education, theology, ministry, and psychology. Paul's career path has been diverse with roles as a Catholic priest, mental health researcher, and senior executive in for-purpose organisations.

Paul is a graduate of the Australian Institute of Company Director's course and currently sits on several other for purpose boards across a range sectors.



Lynda Smith - Director

Lynda has over 20 years' experience in preventative health as a health promotion practitioner and an accredited partnership broker. She currently works for Glenelg Shire Council and Portland District Health. She has been a Board Member since 2012. Lynda is an alumnus of the Leadership Great South Coast Program and is a Life Member of South West Sport.



Cathi Bawden - Director

Cathi worked in corporate roles in Human Resource Management for 25 years in Melbourne and Sydney, including as Executive Director of HR at an international law firm before moving into external consulting. Cathi is certified in Executive Coaching & Leadership. She has been on the Board of Kyeema since 2017



Justine Cain – Director

Justine currently works for the Glenelg Shire Council to support improved access and inclusion in the Shire. She will continue to support Kyeema Support Services, building and strengthening capacity through a range of strategies including coordinated planning, networking, community education and advocacy.

Justine and her family live in Portland. Her 22-year-old daughter Lucy attends Kyeema. Justine joined the Kyeema Board in February 2024.



Tatjana Pato – Director

Tatjana has a 20-year corporate track record driving transformational improvement and growth across diverse businesses, including start-ups and large, complex multinational entities. She seeks data to support decision-making and believes in human resource as the most important asset of any organisation and the cornerstone to planning.

Tatjana has Bachelor of Business Administration and Accounting as well as Master of Economics and Financial Analysis. She is a Member of Australian Institute of Company Directors (AICD) and Certified Practising Accountant (CPA).



Sharn Bedi – Director

Sharn brings over 25 years' corporate experience in global and local markets, spanning marketing, leadership and human resources. With experience as a senior executive in many industries, she combines her strategic insight with a passion for inclusive growth, particularly for women, young adults, multicultural communities, aged care and neurodivergent individuals.

She holds a Bachelor of Business in Economics and Marketing, an MBA in HR and Management, ICF coaching certification and is a Graduate of the Australian Institute of Company Directors (GAICD). Sharn lives in Melbourne with her two adult children and Bichon Frise. Her dedication to equity and inclusion led her to join Kyeema's Board and Governance Committee in 2025.



Nikki Edwards – Director

Nikki has over 30 years' health industry experience driving person-centred, evidence-based care across community and disability services. As Novita's Manager Community Programs - Regional, she leads community programs supporting inclusion and independence across regional South Australia.

A former Portland resident, Nikki values Kyeema's work empowering people of all abilities and is keen to give back to the community. Her board roles with Bayview College and United Way Glenelg bring strong governance experience and a commitment to better health and wellbeing for all.

Financial Auditor

McLaren Hunt Financial Group

Chief Executive Officer

Mark Koch

Management Team 2025/26

Support Services Manager	Bernie Stiles
Support Coordination Manager	Jacinta Brown
Green Fingers and Windward Manager	David Maclean
Seawinds Nursery Manager	Daniel Currie
Corporate Services Manager	Amy Silvester
Human Resources Manager	Evita Ferguson
Finance Manager	Robyn Meade

Chairperson – Steve Crossley



The 2025 - 2026 year has been a successful year of changes and consolidation for Kyeema Support Services. The board has spent much of its time and effort working with CEO Mark Koch in progressing the Strategic Plan developed last year.

Kyeema Support Services and the board and senior management team are very clear on delivering on our mission to provide care and support to people of all abilities. The board worked on delivering on sound governance principles that support care for all clients, manages risk in a mature and safe way and delivers a safe environment for staff and clients to work.



The number of clients and hours of service remain stable with our traditional activities such as day programs, housing, supported employment and independent living continuing to serve the community effectively. Congratulations on the good work being done at Green Fingers, Seawinds and Windward. The Group and Individual Supports program continues to provide a broad range of care and activities to our community. During the year, considerable work went into developing a strong submission and securing the Healthy Ageing Hub, an important new opportunity for Kyeema that commenced on 1 July 2026. Support Coordination and Neighbourhood House continue to provide important services to the community and reinforce Kyeema as an ethical and registered support service provider.

The board continues to place sustainability as a high priority and is delivering on its financial improvement plan amidst an environment where the NDIS is making many cuts to individuals' supports. The board is pleased with the positive work our new finance team is undertaking to improve efficiency and accountability. While Kyeema made a paper loss for the year, the cash flow result was strong in a very challenging environment and is a positive result. Kyeema's financial position remains strong.



I would like to take this opportunity to thank Mark Koch, our Chief Executive Officer, for his continued leadership across the organisation to improve outcomes and to deliver on the Strategic Plan.



Thank-you to Naomi Borg who became Company Secretary and is doing a terrific job in managing board business.

Thank-you to all the senior management team for their contributions directly to the board but also across the organisation.

I am very pleased to welcome Nikki Edwards who joined the board at our last AGM and brings a strong background in allied health and leadership while also having a deep knowledge of the Glenelg community. Nikki has made valuable contributions to our board and through her membership of the Governance Committee.

Thank-you to my fellow board directors for their continued voluntary work to support Kyeema. In particular, Paul Ryan as deputy chair and chair of the Governance Committee and Tatjana Pato as chair of the Finance Risk and Audit committee. Thank-you to directors Justine Cain and Sharn Bedi for your work on the board and committees. The board does very important work and has made a lot of progress over the last year to improve care, manage risk and support sustainability across the organisation.

I believe the board and the organisation is well placed to meet our current challenges, and I look forward to working with the board and leadership team to build Kyeema's support services and to continue to serve our community.

Stephen Crossley
Chairperson
October 2026







CEO – Mark Koch



The 2025–2026 year has been one of significant achievement, growth and resilience for Kyeema. While the disability sector continues to face considerable uncertainty and pressure, particularly through ongoing NDIS reforms and operating challenges, I am proud of how our organisation has responded. Throughout the year, our focus remained firmly on delivering quality supports, creating positive outcomes for participants and strengthening Kyeema for the future.

There have been many highlights across the year. The Kyeema Winter Ball was a wonderful celebration of community, inclusion and connection, bringing participants, families, staff and supporters together for a memorable evening. We were also proud to successfully deliver the Tri State Games for a second consecutive year. Once again, the event showcased the determination, talent and spirit of participants from across the region and reinforced the important role Kyeema plays in creating opportunities for people with disability to connect, compete and thrive. International Day of People with Disability was another significant occasion, celebrating the achievements, contributions and aspirations of the people we support.

Like many providers, Kyeema has continued to operate within a challenging NDIS environment. Pricing pressures, increasing compliance requirements and ongoing sector reform have tested service providers across Australia. Our operating result for the year was -$141,814. While this reflects the difficult operating conditions experienced throughout the sector, Kyeema's balance sheet remains strong and provides confidence in our long-term sustainability.

Much of the year's work occurred behind the scenes, strengthening the foundations that will support Kyeema into the future. A new Strategic Plan was developed and launched, providing a clear roadmap for the years ahead. We introduced a new Risk Management Framework and Crisis Management Plan, enhanced our Care Governance systems, successfully completed another quality audit and implemented a new accounting system. These initiatives are not always visible, but they are critical in ensuring Kyeema remains well governed, financially sustainable and capable of meeting the evolving needs of participants and the community.



Kyeema was also successful in securing a number of grants and new programs. Highlights included the Cervical Cancer Screening Program delivered in partnership with Cancer Council Victoria and being awarded the Healthy Ageing Hub through Western Victoria Primary Health Network. Alongside these achievements, we secured several other grants that will support innovation, strengthen community connections and create new opportunities for the people we serve.



To our participants, parents, carers and families, thank you for your trust, support and partnership. We are privileged to play a role in your lives and remain committed to providing the highest quality supports possible.

To our community partners, supporters, donors and volunteers, thank you for your ongoing contribution to Kyeema. Your generosity, advocacy and encouragement make a genuine difference and help us achieve far more than we could alone.

To our Board, thank you for your guidance, stewardship and unwavering commitment to Kyeema. Your support throughout a challenging and changing environment has been invaluable, helping ensure the organisation remains focused on its purpose whilst continuing to strengthen governance, risk management and strategic direction.

Finally, I would like to acknowledge every member of our staff and volunteer team. Over the past year, we have worked hard to improve the employee experience by listening to your feedback through staff surveys, introducing new communication approaches, implementing an Employee Assistance Program and investing more in training. While there is always more to do, we believe these initiatives are helping to create a stronger and more supportive workplace.



Most importantly, thank you for the care, compassion and professionalism you demonstrate every day. You are Kyeema. Through your actions, commitment and genuine dedication to participants, you bring our values to life and make a lasting difference in the lives of others. The achievements outlined in this report belong to all of you.

As we look ahead, I am confident that Kyeema is well positioned for the future. With strong foundations, a clear strategy and an exceptional team, we will continue to support people to live the lives they choose while remaining a trusted and valued part of our community.

Mark Koch
Chief Executive Officer
Kyeema









Group & Individual Support
- Bernie Stiles, Supports Manager



As we reflect on another busy and rewarding year for Kyeema we have remained committed to supporting our participants, strengthening community connections, and creating opportunities that promote inclusion, independence, and wellbeing.

Community engagement continued to be a significant focus, with our organisation participating in a wide range of activities and partnerships across the region. We were pleased to support and participate in the Disability Soccer program, which provided valuable opportunities for participants to engage in sport, develop skills, and build social connections. We also continued to attend advocacy meetings with organisations throughout the surrounding district, allowing us to collaborate, share knowledge, and advocate for improved outcomes for people living with disability.

Throughout the year, participants took part in a wide range of community, recreational, and social activities that promoted inclusion, skill development, and meaningful community participation. These included the Find Your Voice Choir, Tri-State Games, the Casterton Kelpie Festival, surfing, the Tyrendarra Show, Mexican Nights, the Carnival, swimming outings, and the Mother's Day High Tea. Participants also played an important role in planning our Gala Ball once again this year. The excursion groups enjoyed visiting many wonderful locations throughout our district, providing opportunities for social connection and new experiences. The farm program kept everyone busy throughout the year and continues to be enjoyed by all participants. Delivering meals for PDH was another rewarding activity, bringing smiles not only to those receiving the meals but also to our participants, who took great pride in supporting members of the local community.

One of the highlights of the year was the successful grant application that enabled the launch of our basketball court area that is enjoyed daily. This achievement would not have been possible without the support of our funding partners and community stakeholders. To celebrate the opening of the area, our CEO participated in a promotional shoot-out alongside a staff member from the Port of Portland, recognising the importance of partnerships in creating meaningful opportunities for our participants.



The year also brought some changes within our workforce. We welcomed Caydn Cashion to the Team Leader department and look forward to the valuable contribution he will continue to make. At the same time, we farewelled Shane Martin and Tania Gracias, who relocated to another town. On behalf of Kyeema, I thank them for their dedication and commitment and wish them all the very best in their future endeavours.

A significant organisational development during the year was the integration of our housing services with Ameeyk and our palmer street housing, creating a consolidated Housing Hub under the management of Simone Kay. This new structure strengthens our ability to deliver coordinated housing support and enhances service outcomes for participants requiring respite accommodation and related supports.

One of the greatest strengths of Kyeema continues to be our staff. I would like to sincerely acknowledge and thank our dedicated team members for the compassion, professionalism, and commitment they demonstrate every day. Their unwavering support of participants and their willingness to go above and beyond is a credit to the organisation and is greatly appreciated by participants, families, and colleagues alike.



I would also like to extend my heartfelt thanks to our participants and their families for their continued trust, support, and engagement with Kyeema. The relationships we build together are at the centre of everything we do, and we are grateful for the confidence you place in our services.

It has also been wonderful to see the return of our Spring Fair this year. The excitement, anticipation, and community spirit leading up to the event have been extremely rewarding. The fair is an important opportunity to bring people together, celebrate our achievements, and showcase the vibrant Kyeema community.

As we reflect on the past year, we can take pride in the achievements we have accomplished together. Through collaboration, innovation, and a shared commitment to our values, we have continued to make a positive difference in the lives of the people we support.

I look forward to building on these successes in the coming year and continuing to strengthen Kyeema's services, partnerships, and role within our community.

Thank you to our staff, participants, families, volunteers, supporters, and community partners for your ongoing commitment to Kyeema. Together, we continue to create opportunities, foster inclusion, and make a meaningful impact in our community.



Windward Industries & Green Fingers Gardening - David Maclean, Manager



Windward Industries

Wow another year of Supported Employment, it has been another year of having a workload keeping us all busy. We have seen an increase in the number of customers utilizing our pick-up and drop-off vehicle cleaning service.

This service is not just about bringing in an income it is also a training tool providing our employees with the opportunity to develop and maintain time management skills and customer interaction. It provides a good opportunity to interact with the public on a professional basis and a continuous interaction involving the public showing that everyone has and can develop skills within varying abilities and strengths.



Employment provides opportunities up skill and transferring skills to everyday life. Such as vacuuming, window cleaning, water temperature control, washing and laundry tasks, with an understanding of quality standards. Some of the fill-in jobs are directly related to maintaining and assisting with fine motor skills which assists with cognitive and hand eye coordination. Demonstrating a system of process, correct tool for the task etc.

As with last year with the support of Portland Aluminium, we have been able to provide recycled gloves and refurbished boots to Rotary for projects in Australia and overseas. This now looks like an annual partnership.





From some of the team;

Best:
Working in general, I enjoy car cleaning and enjoy being outdoors.

Worst:
Too many helmets sometimes, it seems like it takes ages. - AC

Best:
Being part of the workforce and part of the team.

Worst:
Not doing the job properly. - MC

Best:
Washing helmets. Car washing is something different to the other tasks. It's good to see the difference from a dirty car to giving back a clean car.

Worst:
When you can't get a helmet as clean as you want to. - JH

Green Fingers Gardening



Rain, Wind, Cold. It must be AGM time again.

This past year has provided us with ongoing work keeping everyone busy, we have learned to take the weather forecast as nothing but a suggestion with rain being a challenge, (we are in Portland) makes working outdoors at times a challenge but work must go on and as we all do, we'll keep going looking forward to summer when the enjoyment of working outdoors comes into its own, and this is what everyone loves.

When you ask the crew what they like about working the main comments are. Working outside. The variety. The workmates.

Working outside provides opportunities to appreciate our area and what mother nature provides.

The variety in jobs provides opportunities to share the difficulty and capacity with everyone having jobs they enjoy and ones they don't, but with every job another skill is gained.

The workmates, this one can sometimes be a disadvantage depending on how your footy team went, but the banter is good and the conversations will often become a source of support.

I congratulate the team Ash our new starter, Adam, Chris and James for another year of hard work. Along with a thank you to our support staff Andrew, Jarod, Warren, for the support provided over the past 12 months.

Seawinds Nursery - Daniel Currie, Manager



Seawinds Nursery, located at 191 Wellington Road, continues to flourish as a community-based initiative dedicated to providing supported employment opportunities. Our mission is to grow plants and potential, fostering inclusion, skill development, and sustainability in a welcoming and empowering environment.

Throughout this financial year, our dedicated team of support workers proudly supported 10 participants, two work experience students from Portland Bay School, student interns, tour groups, and volunteers. Together, we have continued to cultivate a workplace culture that values contribution, growth, and mutual respect.

Our participants have continued to develop a broad range of skills, from plant care and nursery operations to customer service and teamwork, reflecting the inclusive and supportive environment we strive to maintain.

This Year's Achievements

- Seawinds Nursery was proud to be named the winner of the Glenelg Shire Business and Tourism Award for Best Community Enterprise. This award recognises our significant contribution to the community and the high standard of service we continue to provide. It was a fantastic achievement for the entire Seawinds team.
- Seawinds continues to grow plants for a range of local projects. Portland Aluminium requested 3,000 Blue Gum seedlings to support koala habitat on its site. Winda-Mara Aboriginal Corporation requested 2,000 locally indigenous plants for various revegetation projects. In addition, Consolidated Power Projects (CPP), currently involved in local infrastructure works, will require plants for revegetation activities upon completion of their project.
- Our Spring Sale 2025 was another great success. Despite challenging weather conditions, we welcomed a large number of visitors to the nursery and achieved strong plant sales.
- Seawinds Manager Daniel Currie became a licensed Wildlife Controller during the year. This allows native wildlife, including snakes that occasionally visit the nursery, to be safely relocated when required.
- Seawinds and Kyeema have been collaborating with the South-West Environmental Alliance (SEA) regarding the potential establishment of a seed bank at the nursery. Discussions are ongoing, and this initiative presents an exciting opportunity for future growth and community engagement.
- We have commenced transitioning to a nursery-specific point-of-sale and inventory management system. This new system will improve stock tracking, streamline operations, and support the growth of our wholesale plant sales.
- We continue to challenge and encourage participants to expand their skills, confidence, and knowledge through meaningful workplace opportunities.

- All participants successfully completed assessments conducted by independent external assessors.
- Customer feedback remains overwhelmingly positive, and we sincerely thank our customers for their continued support of Seawinds Nursery.
- Seawinds proudly participated in the Blue Tree Project, helping raise awareness of mental health and wellbeing within our community.



Looking Ahead

As we plan for the year ahead, our goals include:

- Exploring funding opportunities, grants, and partnerships to ensure the long-term sustainability and growth of Seawinds Nursery.
- Introducing new learning and development opportunities that build confidence, capacity, and transferable skills for participants.
- Continuing and strengthening partnerships with local businesses, community organisations, and industry stakeholders.
- Deepening collaborations with local Indigenous organisations to support revegetation and environmental projects.
- Continuing to improve the nursery's layout, signage, and accessibility to create a more welcoming, inclusive, and efficient environment for participants, volunteers, and customers.

Acknowledgements

We extend our heartfelt thanks to everyone who supported Seawinds Nursery throughout the year, including our participants, volunteers, students, support workers, Kyeema staff, customers, community partners, and friends.

Your encouragement, commitment, and belief in our mission have helped us grow through challenges and celebrate many successes. With your continued support, we look forward to another year of nurturing plants, people, and possibilities.



Support Coordination – Jacinta Brown, Manager



Support Coordination continued to play an essential role for many NDIS participants throughout 2025–2026. We supported participants and families across Southwest Victoria to understand NDIS changes, make the best use of their plans, and secure supports that reflected their goals, circumstances and changing needs. In a challenging environment, our focus remained practical and person-centred: listening carefully, explaining options, connecting participants with suitable providers, and supporting safe, effective use of funding. Our aim is to build collaborative and transparent care teams that provide stability and continuity, allowing participants to focus on living well and thriving in their chosen communities.

Significant moments to celebrate included helping participants find and settle into new supported living arrangements; access mobility and stability aids, and other high-value assistive tech items; navigate hospital discharge with supports in place before returning home; escalate unresolved issues through Ministerial channels; gain NDIS approval for necessary home modifications; and secure appropriate supports for rural and remote residents in areas with limited services.

While we love our role, we acknowledge that the operating environment has become increasingly difficult. Since 2019, there has been no NDIS rate increase for support coordination, leaving providers operating at pre-COVID rates while costs continue to rise. At the same time, support coordination funding has been reduced in many plans and removed entirely from others, creating uncertainty across the sector and placing pressure on services participants rely on for timely guidance and coordination.

Despite these pressures, the value of high-quality support coordination remained clear. Our experienced support coordinators help participants make informed decisions, build strong provider teams and plan ahead before issues escalate. For people with complex needs, this proactive work can reduce the risk of crisis, improve safety and wellbeing, and strengthen the use of NDIS, health and community resources.

Of course, we welcome NDIS reforms that strengthen quality, accountability and sustainability across the disability sector. At the same time, we believe NDIS must align support coordination rates with CPI increases to ensure viability and also recognise that support coordination remains a vital function for participants who need assistance to navigate complex systems and exercise genuine choice and control.

Looking ahead, we expect greater clarity from the NDIS about the future of support coordination in the coming months. We remain optimistic and committed to adapting responsibly so that we can continue to provide excellent, participant-focused support. Our priority is to ensure participants are not left to navigate complexity alone, and that they continue to have access to the guidance, advocacy and coordination needed to live safely, participate in their communities and pursue their goals.

Neighbourhood House - Catherine Bailey, Coordinator



Each year, Neighbourhood Houses Victoria (NHVic) produces an independent Community Value Report based on data Portland Neighbourhood House (PNH) provides through the Neighbourhood House Survey. The 2025 report shows the significant return PNH generates for every dollar invested:

$607,802 Community value generated	**$4.51** Value per $1 of income	**$5.96** Value per $1 of NHCP funding
$225.11 Value per hour PNH is in use	**1.2 FTE** Full-time equivalent jobs supported	**$134,698** Total annual income

This value includes improved quality of life through social connection ($365,348), volunteer contributions ($148,429), emergency relief provided ($50,534), and other services such as facilities use, resume assistance and referrals.

Highlights for July 25-June 26:

- PNH ran the Power Saver Bonus Program (PSB) from July 2025 to March 2026, creating $13,200 in emergency relief value for the community
- The follow-on benefit of the PSB program was the creation of the pilot GrowEAT, an after-school program teaching primary school children to garden and cook, funded by the PSB facilitation fee.
- Deepest gratitude to volunteer Angela Ryk for running the Power Saver Bonus Program across three locations in Portland — PNH, the Salvation Army, and DWECH
- PNH operated more than 80 different activities and programs for an ageing community, carers, and children, with 7 of these running as regular weekly offerings.
- Secured VicHealth Grant funding, commencing March 2026, to create Harvest Lab — a food sustainability program dedicated to innovative gardening practices for teenagers

In the new financial year, PNH anticipates expanding its service offering with:

- Monthly visits from Legal Aid, providing free and accessible legal support to the community
- An intermittent supported playgroup program, running alongside our regular weekly activities

PNH's achievements this year would not be possible without the dedication of our volunteers, the support of our funders and community partners, and the trust of the Portland community who continue to make PNH their own.

Corporate Services - Amy Silvester, Manager



The 2025–26 year has been one of consolidation, improvement and preparation for the future. Corporate Services plays a vital role in supporting every area of Kyeema, ensuring that our people, systems, facilities, governance, and resources provide a strong foundation for the delivery of high-quality services to participants and the community.

Behind the scenes, the year has been marked by several major improvement initiatives designed to strengthen Kyeema's long-term sustainability and organisational capability. This included implementing a new financial management system, upgrading core client management software, enhancing risk management and governance practices, streamlining internal audit and continuous improvement activities, and reviewing key business systems and processes. While much of this work is not highly visible, it provides an important foundation for quality service delivery and supports Kyeema's ability to respond to an increasingly complex operating environment.

We have continued to invest in the sustainability and functionality of our facilities, equipment and vehicle fleet to ensure participants and staff have access to safe, welcoming and fit-for-purpose environments. Planning for the future replacement and maintenance of key assets has remained an important priority, helping Kyeema balance current needs with long-term sustainability.

The year also saw continued emphasis on organisational risk management, quality governance and continuous improvement. Internal audits, policy reviews and improvement initiatives have assisted us to identify opportunities to strengthen practice and enhance the systems that support participants, staff and community.
In October 2025, Kyeema successfully completed its NDIS Mid-Term Audit conducted by Quantum Certification Services. The audit confirmed continued compliance with the NDIS Practice Standards across the audited modules and highlighted a number of positive findings, including strong participant outcomes, positive feedback from participants and carers, knowledgeable and respectful staff, and improvements to governance, risk management and quality systems. The audit identified one minor non-conformance and ten opportunities for improvement, providing valuable insights to further strengthen our systems and practices. Kyeema has embraced this feedback as part of its commitment to continuous improvement, with corrective actions implemented and ongoing work progressing to enhance service quality, governance and participant outcomes.

None of this would be possible without the dedication of the Corporate Services team. Their professionalism, adaptability and commitment behind the scenes ensure that the organisation continues to operate effectively in an increasingly complex environment. I would like to sincerely thank each member of the team for their hard work and support throughout the year.

I would also like to thank the Board of Management, CEO, Management Team and all Kyeema staff for their collaboration and commitment to our shared goals. By working together, we continue to build a strong and sustainable organisation that is well positioned to support our participants and community now and into the future.

Human Resources – Evita Ferguson, Manager



Strengthening Recruitment and Workforce Capability

Over the past year, our focus has been on strengthening the foundations of our organisation to ensure we continue delivering safe, high-quality, and person-centred supports to NDIS participants. As a growing organisation, we recognise that sustainable growth depends on getting the basics right every day.

During the year, we strengthened our recruitment processes to attract and select candidates who align with our values and demonstrate the skills, qualifications and attitude required to support participants effectively.

Key improvements included enhancing pre-employment screening, standardising interview and reference-checking processes, and strengthening the verification of qualifications, licences, and mandatory checks. We also developed new employment contract templates to ensure greater consistency, clarity, and alignment with legislative and organisational requirements. We also refined our onboarding practices to ensure new team members receive a comprehensive induction, appropriate training, understand their responsibilities, and are equipped to deliver safe, responsive, and person-centred support from day one.

In addition, we undertook a comprehensive review of mandatory training requirements for all new and existing staff to ensure continued alignment with the NDIS Practice Standards and organisational expectations. This review identified opportunities to strengthen staff capability, improve training compliance monitoring, and ensure refresher training remains current and relevant.

As we move forward, we remain committed to continuous improvement, operational excellence and delivering services that make a meaningful difference in the lives of the people we support, and to ensuring our staff are equipped, supported and empowered to provide safe, high-quality and person-centred supports.





Community Disability Advocates

Kyeema has been very fortunate to have two incredible Community Disability Advocates, Iain McDonald and Jen Merrett.

This voluntary role supports people with a disability who need some extra help Kyeema cannot or should not offer, such as when there might be a conflict of interest. The advocates review and collate the participant surveys each year and writes a short report to the CEO and Board about the results.

We appreciate these extra pairs of eyes on people's rights and thank the advocates very much.





After many years of valued service, as both a member and chair of the Kyeema Board, and more recently as a Community Disability Advocate, Iain will be moving on from his current role, and we would like to take this time to thank him for his dedication to people with disability.

Thank you, Iain, for the generous time you have given over the years. Your commitment has made a meaningful and lasting impact on the lives of many Kyeema participants, and we wish you all the very best for the future.







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KYEEMA SUPPORT SERVICES INC.

Registered No. A0005518L

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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Kyeema Support Services Inc.

BOARD OF MANAGEMENT REPORT

The Board of management present their report, together with the financial statements, on Kyeema Support Services Inc. for the financial year ended 30 June 2026.

Board Members
The following persons were board members during the whole of the financial year and up to the date of this report, unless otherwise stated:

Stephen Crossley - Chair	Sharn Bedi - appointed 30 April 2025
Paul Ryan	Nikki Edwards - appointed 17 September 2025
Tatjana Pato	Lynda Smith - resigned 22 October 2025
Justine Cain	Cathi Bawden - resigned 5 August 2025

Our Vision
People of all abilities are able to actively participate as valued members of our community.

Our Purpose
Support and empower individuals to make choices to enrich their lives

Our Values
Quality | Integrity | Enjoyment | Partnership

Principal Activities
Kyeema supports over 230 individuals and their families mostly across the Glenelg Shire, and has been operating since the late 1960's when a small group of committed people advocated for service for their sons and daughters.

Over the years Kyeema has broadened and developed services in response to peoples' needs, continuing to listen and respond to individuals and families.

Services for adults include group activities and individual supports in people's homes and in the community. Supported employment is offered through our Seawinds Nursery, Windward Industries and Green Fingers Gardening enterprises.

Services for children include group activities, school holiday programs and teenage recreation and respite. Kyeema Support Services Inc currently employs more than 120 staff (this includes full time, part time and casual staff) who support more than 220 Participants

Performance measures
Kyeema Support Services Inc measures its performance against the feedback and progress towards goal attainment of our clients, meeting the reporting requirements and quality standards of the applicable funding bodies and progress against the Strategic and Business plan.

Operating Result
The deficit from ordinary activities amounted to $(141,814) (2025: deficit $235,696).

After Balance Date Events

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

Signed on behalf of the board:

Signed by:
Stephen Crossley
D985899178924C3...

Stephen Crossley - Chairperson

Signed by:
Tatjana Pato
F9F389B921C9415...

Tatjana Pato – Chair Finance Audit & Risk

Date: 23rd September 2026.

Docusign Envelope ID: F3509C8D-AEBC-8A97-823C-69BEADE32A99

Kyeema Support Services Inc.

COMPREHENSIVE INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026 $	2025 $
REVENUE			
Fee for service		978,877	942,522
NDIS income		7,187,294	7,063,500
Other revenue		926,778	975,943
TOTAL REVENUE		**9,092,949**	**8,981,965**
EXPENSES			
Program expenses		(36,567)	(69,738)
Depreciation & amortisation expense		(233,901)	(251,564)
Repairs and maintenance		(102,026)	(120,954)
Vehicle costs		(150,932)	(119,589)
Employee benefits		(7,994,774)	(8,019,221)
Other expenses		(733,084)	(650,971)
TOTAL EXPENSES		**(9,251,284)**	**(9,232,037)**
RESULT BEFORE OTHER ITEMS		**(158,335)**	**(250,072)**
Donations received		16,521	14,376
NET RESULT FOR THE YEAR		**(141,814)**	**(235,696)**
Loss on revaluation of land and buildings		-	49,699
COMPREHENSIVE RESULT FOR THE YEAR		**(141,814)**	**(185,997)**

The accompanying notes form part of these financial accounts.

Docusign Envelope ID: F3509C8D-AEBC-8A97-823C-69BEADE32A99

Kyeema Support Services Inc.

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Notes	2026 $	2025 $
ASSETS			
Current Assets			
Cash and cash Equivalents	2	659,527	531,047
Trade and other receivables	3	782,089	892,401
Financial assets		1,630,305	1,844,171
Inventories		52,589	51,550
Other assets		99,681	50,074
Total Current Assets		**3,224,191**	**3,369,243**
Non Current Assets			
Property plant and equipment	4	4,987,084	5,136,268
Right-of-use asset		11,715	14,614
Total Non Current Assets		**4,998,799**	**5,150,882**
TOTAL ASSETS		**8,222,990**	**8,520,125**
LIABILITIES			
Current Liabilities			
Trade creditors and other payables	5	223,258	533,718
Employee provisions	6	816,988	820,692
Lease liabilities		5,901	5,901
Income in advance		150,941	26,325
Total Current Liabilities		**1,197,088**	**1,386,636**
Non Current Liabilities			
Employee provisions	6	246,046	205,918
Lease liabilities		3,469	9,370
Total Non Current Liabilities		**249,515**	**215,288**
TOTAL LIABILITIES		**1,446,603**	**1,601,924**
NET ASSETS		**6,776,387**	**6,918,201**
EQUITY			
Capital Reserve		1,292,244	1,292,244
Program Reserve		119,444	119,444
Asset Revaluation Reserve		49,699	49,699
Retained Earnings		5,315,000	5,456,814
TOTAL EQUITY		**6,776,387**	**6,918,201**

The accompanying notes form part of these financial accounts.

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Kyeema Support Services Inc.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Program Reserve	Capital Reserve	Asset Revaluation Reserve	Retained earnings	Total
	$	$	$	$	$
Balance 30 June 2024	**119,444**	**1,292,244**	**985,251**	**4,707,259**	**7,104,198**
Net Result for the year	-	-	-	(235,696)	(235,696)
Transfer to/from reserves			(985,251)	985,251	-
Other Comprehensive income	-	-	49,699	-	49,699
Balance 30 June 2025	**119,444**	**1,292,244**	**49,699**	**5,456,814**	**6,918,201**
Net Result for the year	-	-	-	(141,814)	(141,814)
Balance 30 June 2026	**119,444**	**1,292,244**	**49,699**	**5,315,000**	**6,776,387**

The accompanying notes form part of these financial accounts.

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Kyeema Support Services Inc.

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from activities		9,191,696	8,936,495
Donations received		16,521	14,376
Payments to suppliers and employees		(9,253,164)	(8,866,385)
Interest received		88,488	86,740
Net GST received/(paid)		(41,209)	8,745
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES		**2,332**	**179,971**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of non-financial assets		(81,817)	(173,553)
(Purchase)/redemption of financial assets		213,866	130,828
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		**132,049**	**(42,725)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of lease liabilities		(5,901)	(5,642)
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES		**(5,901)**	**(5,642)**
NET INCREASE IN CASH AND CASH EQUIVALENTS HELD		**128,480**	**131,604**
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		**531,047**	**399,443**
CASH AND CASH EQUIVALENTS AT END OF YEAR	2	**659,527**	**531,047**

The accompanying notes form part of these financial accounts.

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The financial report covers Kyeema Support Services Inc. as an individual entity. Kyeema Support Services Inc. is in an association incorporated in Victoria and operating pursuant to the Associations Incorporation Reform Act 2012 (VIC) and the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements were authorised for issue on the 23rd September 2026 by the Board.

Basis of preparation
These general purpose financial statements have been prepared in accordance with the Associations Incorporation Reform Act 2012 and Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board and the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The association is a not-for-profits entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow statement have been prepared on an accruals basis and is based on historical costs, modified where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Note 1: Material accounting policy information

The material accounting policy information applied in the preparation of this financial report, which are consistent with the previous period unless otherwise stated, are as follows:

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

(b) Revenue and Other Income
The association recognised revenue as follows:

NDIS Income
NDIS income represents consideration received for the delivery of disability support services to eligible participants under approved NDIS plans. The entity recognises revenue over time as services are delivered, reflecting the transfer of control of services to participants. Revenue is measured at the transaction price specified by the NDIS and recognised based on the actual services provided during the reporting period. Unbilled services are recognised as accrued income and amounts received in advance are recognised as contract liabilities until the related services have been delivered

Revenue from agreements with clients/customers

Revenue is recognised at an amount that reflects the consideration to which the association is expected to be entitled in exchange for transferring services to a customer. For each agreement with a customer, the association:

-develops the agreement with the customer;
-documents the client goals underpinning the agreement;
-determines the price for the service from the applicable government funding guide;
-allocates the service price to the separate roster of each service to be delivered; and
-recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the

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customer of the services per agreement.

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Note 1: Material accounting policy information (cont.)

(b) Revenue and Other Income (cont.)

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 constraints 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.

Interest Income
Interest income is recognised using the effective interest method.

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

(c) Inventories
Trading stock and materials used in the trading materials at Seawinds Nursery is disclosed at cost.

(d) Key Estimates
Impairment
The association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporates various key assumptions.
No impairment has been recognised.

(g) Key Judgements
Provision for impairment of Receivables

Management has completed an assessment of Receivables outstanding and have provided a provision for impairment.

Employee Benefits
For the purposes of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Employee benefit liabilities are classified as a non-current liability if the Association has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category. The Association applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the association does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at

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the end of the reporting period. All other entitlements are measured at their nominal value.

Note 1: Material accounting policy information (cont.)

(g) Key Judgements (cont.)

Lease term and Option to Extend under AASB 16
The lease term is defined as the non-cancellable period of a lease together with bond periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the association will make. The association determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the association.

Performance obligations under AASB 15
To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer to the goods or services promised.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
Note 2: Cash and cash equivalents		
Cash at bank	658,304	521,107
Cash on hand	1,223	9,940
	659,527	**531,047**
Note 3: Receivables		
Trade receivables	430,340	603,025
less Provision for doubtful debts	(53,271)	(30,000)
Accrued income	63,494	46,343
Portable Long Service Leave Scheme Receivable	340,989	272,496
Pioneer Plaza Bond	537	537
	782,089	**892,401**

Contractual receivables at amortised cost

Kyeema has grouped contractual receivables on shared credit risk characteristics and days past due and has selected the expected credit loss rate based on Kyeema's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.
The expected credit loss rates applied at 30 June 2026 vary from 0% for contractual receivables that are current to 31% for contractual receivables that are more than 90 days past due (30 June 2025: from 0% to 32%).

Accounts receivable and other debtors include amounts due from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment.

Portable long service leave scheme receivable

Kyeema Support Services Inc. is a Participant Employer of the Portable Long Service Leave Scheme (PLSLS). As a Participant Employer, Kyeema Support Services Inc. contributes an quarterly levy to PLSLS. The quarterly levy amount is equivalent to 1.65% of the time worked and ordinary wages paid to their employees. Pursuant to Portable Long Service Leave Regulations 2020, the PLSLS has an obligation to Participant Employers to pay from the Scheme, benefits to them as a reimbursement for long service leave paid or payable to their employees. In accordance with the Scheme Rules, the Participant Employers remain legally responsible for long service leave obligations.

Notwithstanding, in accordance with Accounting Standards, given the existence of the Scheme and the rules of the Scheme, where the long service leave obligation will be reimbursed by the Scheme, a reimbursement asset shall be recognised when and only when the reimbursement is virtually certain. Accounting standards specifically require the reimbursement to be treated as a separate asset that shall not exceed the value of the provision.

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	2026 $	2025 $
Note 4: Property, Plant & Equipment		
Land & Buildings - at fair value	380,000	380,000
Less Accumulated Depreciation	(8,175)	-
	371,825	**380,000**
Intangible assets - at cost	72,775	72,775
Less Accumulated Depreciation	(72,571)	(70,301)
	204	**2,474**
Plant & Equipment - at cost	461,901	448,028
Less Accumulated Depreciation	(318,265)	(276,103)
	143,636	**171,925**
Leasehold/property improvements - at cost	4,661,227	4,661,227
Less Accumulated Depreciation	(477,408)	(360,878)
	4,183,819	**4,300,349**
Motor Vehicles - at cost	705,359	637,413
Less Accumulated Depreciation	(417,759)	(355,893)
	287,600	**281,520**
Total	**4,987,084**	**5,136,268**

Valuation of land and buildings was undertaken by a Certified Practising Valuer ("Preston Rowe Patterson") based on the direct comparison and summation approach. The valuation of land and buildings is at fair value at 30 June 2025.

Movements in carrying amounts:

	Land and Buildings	Leasehold/ Property improvements	Intangible Assets	Plant & Equipment	Motor Vehicles	Total
	$	$	$	$	$	$
Balance at 1 July 2025	380,000	4,300,349	2,474	171,925	281,520	**5,136,268**
Additions	-	-	-	13,872	67,945	**81,817**
Depreciation expense	(8,175)	(116,530)	(2,270)	(42,161)	(61,865)	**(231,001)**
Balance at 30 June 2026	371,825	4,183,819	204	143,636	287,600	**4,987,084**

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	2026 $	2025 $

Note 4: Property, Plant & Equipment (cont.)

Property, Plant and Equipment

Property, 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.

The buildings of Kyeema Support Services Inc, Lalor Street, Portland are situated on the Kyeema Centre Reserve controlled by the Department of Sustainability and Environment. The buildings at Hurd Street and Palmer Street Portland are situated on land owned by the Department of Environment, Land, Water and Planning. Kyeema Support Services Inc, does not control the land, as a result this value has not been recognised.

The Kyeema Support Services Inc Lalor Street buildings have been revalued based on an independent valuation by Preston Rowe Patterson dated 30 June 2025.

Depreciation

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

Class of Fixed Asset	
Buildings	40 years
Plant and equipment	3 - 7 years
Motor Vehicles	5 - 7 years
Leasehold/Propety improvements	10 - 40 years

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 incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to income statement.

Note 5: Payables

Trade payables	49,351	68,592
Accrued expenses	39,271	-
GST/PAYG payable	38,755	80,026
Accrued portable long service leave	27,280	23,055
Accrued wages	56,350	349,328
Superannuation payable	12,251	12,717
	223,258	**533,718**

These amounts represent liabilities for goods and services provided prior to the end of the financial year and which are unpaid. The normal credit terms are Net 30 days.

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	2026 $	2025 $
Note 6: Employee benefits		
Current		
Annual leave entitlements	343,326	362,529
Long service leave entitlements	473,662	458,163
	816,988	820,692
Non Current		
Long Service Leave	246,046	205,918
	246,046	**205,918**
Total Employee benefits	**1,063,034**	**1,026,610**

Short-term employee benefits

Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The associations obligations for short-term employee benefits such as wages and superannuation are recognised as a part of payables in the balance sheet.

Other long-term employee benefits

Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to end-of-reporting-period market yields on government bonds that have maturity dates approximating the terms of the obligations. Any remeasurements of other long-term employee benefit obligations due to changes in assumptions are recognised in profit or loss in the periods in which the changes occur. The associations obligations for long-term employee benefits are presented as non-current provisions in its balance sheet, except where the association does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

Long service leave portability

Employees entitled to the long service leave portability scheme will have their long service leave entitlement held by the scheme from the 1st January 2020. If the employee is entitled to a higher benefit of longer service leave or is not entitled to the scheme, their benefit will be calculated per the short-term or other long-term employee benefits.

The Portable Long Service Leave Scheme (PLSLS) was established to, in general, administer and manage the Scheme assets and provide a construct to provide portability of long service leave across the Victorian community service, contract cleaning and security sectors. Whilst Kyeema Support Services Inc. is a Participant Employer under the PLSLS, the Scheme rules stipulate that employees' long service leave rests with the Participant Employer. A provision for long

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service leave is required to be recognised at the present value of the long service leave obligation. In accordance with accounting standards, the reimbursement asset is required to be recognised as a separate asset and the accounting policy for this has been summarised in Note 4.

	2026 $	2025 $

Note 7: Capital Commitments

There are no capital commitments as a 30 June 2026 (2025: nil).

Note 8: Contingent Liabilities and Contingent Assets

The association is not aware of any contingent liabilities or assets as at 30 June 2026 (2025: nil).

Note 9: Related party transactions

Transactions between related parties are on normal commercial terms and conditional no more favourable than those available to other persons unless otherwise stated.
Kyeema Support Services Inc. purchased goods and services from the following related business:

Amor's Plumbing	-	12,510
Meade Tyler	-	227
Glenelg Mower Shop	889	1,780
Jonathon Goode	-	250

There are no other related party transactions for the year.

Note 10: Key Management Personnel Compensation
Any persons having authority and responsibility for planning, directing and controlling the activities of company, directly or indirectly, including any director is considered key management personnel.

Total Key Management Personnel Remuneration	**532,253**	**501,302**

Note 11: Events subsequent to balance date

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

Note 12: Auditor's Remuneration

Remuneration of the auditor:		
-auditing or reviewing the financial statements	**9,500**	**9,100**

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Note 13: Financial instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Kyeema Support Services Inc. activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

2026	Notes	Carrying amount $	Net gain/(loss) $	Total interest income/ $	Fee income/ (expense) $	Impairment loss $
Financial assets at amortised cost						
Cash and cash equivalents	**3**	659,527	-	-	-	-
Receivables	**4**	782,089	-	-	-	(23,271)
Financial assets		1,630,305	-	68,552	-	-
Total Financial Assets (i)		3,071,921	-	-	-	(23,271)
Financial liabilities at amortised cost						
Payables	**5**	223,258	-	-	-	-
Other liabilities		150,941	-	-	-	-
Total financial liabilities(i)		374,199	-	-	-	-

2025	Notes	Carrying amount $	Net gain/(loss) $	Total interest income/ $	Fee income/ (expense) $	Impairment loss $
Financial assets at amortised cost						
Cash and cash equivalents	**3**	531,047	-	-	-	-
Receivables	**4**	892,401	-	-	-	(23,628)
Financial assets		1,844,171		86,740		
Total Financial Assets (i)		3,267,619	-	86,740	-	(23,628)
Financial liabilities at amortised cost						
Payables	**5**	533,718	-	-	-	-
Other Liabilities		26,325	-	-	-	-
Total Financial Liabilities(i)		560,043	-	-	-	-

(i) The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable).

How we categorise financial instruments

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by Kyeema to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

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Note 13: Financial instruments (cont.)

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

Kyeema recognises the following assets in this category:

- cash and deposits;
- receivables (excluding statutory receivables); and
- term deposits.

Financial liabilities at amortised cost

Financial liabilities are measured at amortised cost using the effective interest method, where they are not held at fair value through net result.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

Kyeema recognises the following liabilities in this category:

- payables (excluding statutory payables and contract liabilities); and
- other liabilities.

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired, or
- Kyeema retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement, or
- Kyeema has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset, or
  -has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where Kyeema has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Kyeema's continuing involvement in the asset.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

A financial asset is required to be reclassified between amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, Kyeema's business model for managing its financial assets has changed such that its previous model would no longer apply.

Note 14: Association details

The registered office and principal place of business is:

50 Lalor Street
Portland VIC 3305

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Kyeema Support Services Inc.

BOARD OF MANAGEMENTS DECLARATION

The Board of Management of Kyeema Support Services declare that, in their opinion:

1. The attached financial statements and notes comply with the Accounting Standards, the Australian Charities and Not-for-profits Commission Act 2012 and Associations Incorporation Reform Act 2012 and associated regulations;

2. The attached financial statements and notes comply with Australian Financial Reporting Standards as issued by the Australian Accounting Standards Board as described in note 1 to the financial statements;

3. The attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and

4 There are reasonable grounds to believe that the incorporated association will be able to pay 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 Regulations 2022.

Signed by:
Stephen Crossley
D985899178924C3...

Stephen Crossley - Chairperson

Signed by:
Tato
F9F389B921C9415...

Tatjana Pato – Chair Finance Audit & Risk

Date: 23rd September 2026.

Staff and Board of Management - Years of Service

20 + Years

Barb South - 26
Isobel Bennett - 26
Wendy Ferguson - 25
Shane Martin - 25
David Maclean - 23
Tania Gracias - 23
Bernie Stiles - 20

15 + Years

Shaun Spencer - 19
Carol Simmons - 18
Maureen Crisp - 17
Katrina Watson - 17

10 + Years

Kate Simpson - 14
Lynda Smith (BOM) - 12
Robyn Meade - 13
Felicity Beal - 13
Erin Delony - 13
Katrina Maybery - 12
Gala Homes - 12
Andrea Shepherd - 12
Steve Crossley (BOM) - 10
David Justice - 10
Ashley Black - 10
Eric Pearce - 10

5 + Years

Jesse Murray - 9
Sam Phelan - 9
Julie Shelton - 9
Cathi Bawden (BOM) - 9
Harley Doedee - 8
Shannon Foley - 8
Sue Hollis - 8
Michelle Prentice - 8
Melissa Craigie - 8
Sarah Annett - 8
Di Purcell - 8
Mark Atwell - 8
Lois Palfreyman - 8
Simone Kay - 7
Wendy Arriagada - 7

Anna Couttie - 7
Deanna Crow - 7
Gavin Bond - 7
Caydn Cashion - 7
Graeme Tivey - 7
Sharron Atwell - 7
Jacinta Brown - 6
Tracey Brumby - 6
Glenda McNair - 6
Karri Smith - 6
Kasey Scott - 6
Dylan Murray - 6
Bailey Oliver - 6
Corey Strathdee - 5
Kloe Payne - 5

Donna Murray - 5
Kaye Sullivan - 5
Kelly Aitken - 5
Karen McGennisken - 5
Peta Brough - 5
Sonia Goldby - 5
Leana Compton - 5
Nicole Creece - 5
Tracey McDonald - 5
Carrie Medley - 5
Taya Oakley - 5
Stacey Cooper - 5
Cameron Holman - 5
Ellyce Hinchcliffe - 5
Matthew Guy - 5

Supported Employees - Years of Service

30 + Years

Jennifer Sweeney - 32
John Haby - 32
Kathleen Blomeley - 32

25 + Years

Regan Lakey - 27

20 + Years

Michael Clay - 24
Carla Berry - 21
Lincoln Roberts - 21

15 + Years

Jennifer May - 18
Thomas Keller – 17
Chris Knight - 15

10 + Years

Adam Compton - 13
James Rowlingson -12
Andrew Grislis - 11

5 + Years

Dylan Russel - 5
Dylan Turley - 5