Domestic Violence Crisis Service Inc

ABN:54 658 714 235

Financial Statements

For the Year Ended 30 June 2026

Domestic Violence Crisis Service Inc

ABN:54 658 714 235

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For the Year Ended 30 June 2026

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Domestic Violence Crisis Service Inc

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Board Report

For the Year Ended 30 June 2026

The Board members present their report on Domestic Violence Crisis Service Inc for the financial year ended 30 June 2026.

General information

Board members

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

Names	Position	Appointed/Resigned
Kylie Burnett	Chair	
Kate Glynn	Treasurer	
Adam Gill	Member	
Chelsea Holton	Member	
Manasi Ahuja	Member	
Julie Vey	Secretary	
Karen Moore	Deputy Chair	
Ben Burdon	Member	Appointed 18/11/2025
Jemma Rule	Member	Appointed 18/11/2025, resigned 25/2/2026
Yeva Avakyan	Member	Appointed 15/5/2026

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

Principal activities

The principal activities of the Association during the financial year included cooperation with other relevant agencies to work towards the elimination of violence in interpersonal relationships and to provide a dedicated service.

Significant changes

No significant change in the nature of these activities occurred during the year.

Operating result

The surplus/(deficit) of the Association for the financial year amounted to $ 263,250(2025: $ 155,893).

Domestic Violence Crisis Service Inc

ABN:54 658 714 235

Board Report
For the Year Ended 30 June 2026

Sign off information

Signed in accordance with a resolution of the Members of the Committee:

Chair: .....

Treasurer: .....

Dated 4 November 2026

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Domestic Violence Crisis Service Inc

ABN:54 658 714 235

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Domestic Violence Crisis Service Inc

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

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

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

Hardwickes
Chartered Accountants

Jim Gouskos, CA CPA
Partner

Dated this day. ...04 ...of November 2026

Canberra

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

Domestic Violence Crisis Services Inc

ABN:54 658 714 235

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Revenue			
Revenue and Other Income	3	**11,335,369**	10,123,612
		11,335,369	10,123,612
Expenses			
Administrative expenses		**(177,354)**	(229,924)
Board expenses		**(360)**	(1,798)
Client expenses		**(846,124)**	(750,356)
Community event expenses		**(4,451)**	(2,472)
Depreciation and amortisation expense		**(314,709)**	(256,840)
Employee benefits expense		**(8,492,819)**	(7,474,805)
Finance lease expenses		**(106,076)**	(53,673)
General expenses		**(67,682)**	(65,069)
Marketing expenses		**(22,294)**	(8,269)
Motor vehicle expenses		**(43,654)**	(25,366)
Professional services		**(228,348)**	(232,406)
Premises expenses		**(61,450)**	(78,819)
Property expense		**(64,246)**	(67,339)
Staff training		**(61,225)**	(87,860)
Workers compensation insurance		**(581,327)**	(632,723)
		(11,072,119)	(9,967,719)
Surplus before income tax		**263,250**	155,893
Income tax expense	2(a)	**-**	-
Surplus for the year		**263,250**	155,893
Other comprehensive income for the year		**-**	-
Total comprehensive income for the year		**263,250**	155,893

The accompanying notes form part of these financial statements.

Domestic Violence Crisis Services Inc

ABN:54 658 714 235

Statement of Financial Position

As At 30 June 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	**2,570,048**	2,474,715
Trade and other receivables	5	**30,373**	41,169
Other financial assets	6	**90,242**	86,721
Other assets	8	**225,233**	201,151
TOTAL CURRENT ASSETS		**2,915,896**	2,803,756
NON-CURRENT ASSETS			
Property, plant and equipment	7	**154,104**	162,260
Right-of-use assets	9	**971,488**	1,242,604
TOTAL NON-CURRENT ASSETS		**1,125,592**	1,404,864
TOTAL ASSETS		**4,041,488**	4,208,620
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	**450,205**	546,615
Lease liabilities	9	**246,807**	214,202
Employee benefits	12	**775,315**	606,783
Contract liabilities	11	**352,466**	640,768
TOTAL CURRENT LIABILITIES		**1,824,793**	2,008,368
NON-CURRENT LIABILITIES			
Lease liabilities	9	**812,781**	1,059,588
TOTAL NON-CURRENT LIABILITIES		**812,781**	1,059,588
TOTAL LIABILITIES		**2,637,574**	3,067,956
NET ASSETS		**1,403,914**	1,140,664
EQUITY			
Reserves		**81,399**	81,399
Retained earnings		**1,322,515**	1,059,265
TOTAL EQUITY		**1,403,914**	1,140,664

The accompanying notes form part of these financial statements.

Domestic Violence Crisis Services Inc

ABN:54 658 714 235

Statement of Changes in Equity
For the Year Ended 30 June 2026

2026

	Retained Earnings	Paid Parental Leave Reserve	Total
	$	$	$
Balance at 1 July 2025	**1,059,265**	**81,399**	**1,140,664**
Surplus for the year	**263,250**	**-**	**263,250**
Balance at 30 June 2026	**1,322,515**	**81,399**	**1,403,914**

2025

	Retained Earnings	Paid Parental Leave Reserve	Total
	$	$	$
Balance at 1 July 2024	903,372	81,399	984,771
Surplus for the year	155,893	-	155,893
Balance at 30 June 2025	1,059,265	81,399	1,140,664

The accompanying notes form part of these financial statements.

Domestic Violence Crisis Services Inc

ABN:54 658 714 235

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Payments to suppliers and employees		**(12,028,654)**	(11,663,935)
Interest received		**77,987**	65,113
Receipt from grants and others		**12,401,715**	11,101,817
Net cash provided by/ (used in) operating activities		**451,048**	(497,005)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment in term deposits		**-**	(42,831)
Purchase of plant and equipment	7(a)	**(37,569)**	(43,622)
Proceeds from disposal of fixed assets		**2,132**	-
Net cash (used in) investing activities		**(35,437)**	(86,453)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities		**(320,278)**	(125,662)
Net cash (used in) financing activities		**(320,278)**	(125,662)
Net increase/ (decrease) in cash and cash equivalents held		**95,333**	(709,120)
Cash and cash equivalents at beginning of year		**2,474,715**	3,183,835
Cash and cash equivalents at end of financial year	4	**2,570,048**	2,474,715

The accompanying notes form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 30 June 2026

The financial report covers Domestic Violence Crisis Service Inc as an individual entity. Domestic Violence Crisis Service Inc is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of Domestic Violence Crisis Service Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012.*

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information relating to the preparation of these financial statements are presented below, and are consistent with prior reporting periods unless otherwise stated.

2 Material Accounting Policy Information

(a) Income tax

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

(b) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST.

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

(c) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

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

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

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(c) Revenue and other income

Specific revenue streams

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

Operating grants and donations

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

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9. AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

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

Other income

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

(d) Plant and equipment

Each class of plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Plant and equipment is depreciated on a straight-line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(d) Plant and equipment

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

Fixed asset class	Depreciation rate
Plant and Equipment	10% - 30%
Motor Vehicles	20%

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

(e) Financial instruments

Financial assets

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

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Fair value through other comprehensive income - Equity instruments

The Association does not have any investments in listed and unlisted entities.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

The Association does not hold any assets that falls into this category.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(e) Financial instruments

Financial assets

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The financial liabilities of the Association comprise trade payables and other payables.

(f) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

(g) Cash and cash equivalents

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

(h) Leases

Right-of-use asset

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

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

Lease liability

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

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policy Information

(h) Leases

Lease liability

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

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

(i) Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Changes in the measurement of the liability are recognised in profit or loss.

The maternity leave provision represents the Association's obligation for paid maternity leave entitlements that have accrued at the reporting date under applicable employment arrangements.

(j) Going concern

The financial statements have been prepared on the going concern basis which assumes the Association will have sufficient cash to pay its debt, as and when they become paybale, for a period of at least 12 months from the date the financial statements were authorised for issue.

At the date of this report, based on the above information, the Directors are confident that the Association will continue to realised its assets and settle liabilities in the ordinatry course of business for a period of 12 months and as such the preparation of the financial report on a going concern basis is appropriate.

3 Revenue and Other Income

	2026	2025
	$	$
Revenue from contracts with customers (AASB 15)		
- Grants received	**10,919,589**	9,621,939
- Event income	**-**	60,500
	10,919,589	9,682,439
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- Organisation income	**411,618**	440,547
- Rent collected	**4,162**	626

Notes to the Financial Statements
For the Year Ended 30 June 2026

3 Revenue and Other Income

	2026	2025
	$	**$**
	415,780	441,173
Total Revenue and other income	**11,335,369**	10,123,612

4 Cash and Cash Equivalents

	Note	2026	2025
		$	**$**
Cash at bank and in hand	13	**922,490**	2,474,715
Short-term deposits (three months)		**1,647,558**	-
		2,570,048	2,474,715

5 Trade and Other Receivables

	Note	2026	2025
		$	**$**
CURRENT			
Trade receivables	13	**30,373**	36,230
GST receivable		**-**	4,883
Other receivables		**-**	56
Total current trade and other receivables		**30,373**	41,169

6 Other Financial Assets

	Note	2026	2025
		$	**$**
CURRENT			
Bank Guarantee	13	**90,242**	86,721
		90,242	86,721

Notes to the Financial Statements
For the Year Ended 30 June 2026

7 Plant and Equipment

	2026	2025
	$	$
Plant and equipment		
At cost	**133,880**	371,942
Additions	**37,569**	-
Accumulated depreciation	**(37,917)**	(238,062)
Disposals	**(2,132)**	-
Total plant and equipment	**131,400**	133,880
Motor vehicles		
At cost	**28,380**	112,344
Accumulated depreciation	**(5,676)**	(83,964)
Total motor vehicles	**22,704**	28,380
Total plant and equipment	**154,104**	162,260

(a) Movements in carrying amounts

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 and Equipment	Motor Vehicles	Total
	$	$	$
Year ended 30 June 2026			
Balance at the beginning of year	**133,880**	**28,380**	**162,260**
Additions	**37,569**	**-**	**37,569**
Disposals	**(2,132)**	**-**	**(2,132)**
Depreciation expense	**(37,917)**	**(5,676)**	**(43,593)**
Balance at the end of the year	**131,400**	**22,704**	**154,104**

8 Other Assets

	2026	2025
	$	$
CURRENT		
Prepayments	**211,926**	199,288
Accrued income	**13,307**	1,863
	225,233	201,151

9 Leases

Right-of-use assets

	Buildings	Total
	$	$
Year ended 30 June 2026		
Balance at beginning of year	**1,242,604**	**1,242,604**
Depreciation charge	**(271,116)**	**(271,116)**
Balance at end of year	**971,488**	**971,488**

Lease liabilities

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

	< 1 year	1 - 5 years	Total lease liabilities
	$	$	$
2026			
Lease liabilities	**246,807**	**812,781**	**1,059,588**
2025			
Lease liabilities	214,202	1,059,588	1,273,790

10 Trade and Other Payables

	Note	2026	2025
		$	$
CURRENT			
Trade payables	13	**299,205**	445,062
GST payable		**114,965**	-
Other payables	13	**36,035**	101,553
		450,205	546,615

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

11 Contract Liabilities

	2026	2025
	$	$
CURRENT		
Amounts received in advance	**4,959**	640,768
Unexpended grants	**347,507**	-
Total	**352,466**	640,768

Notes to the Financial Statements
For the Year Ended 30 June 2026

12 Employee Benefits

	2026	2025
	$	$
CURRENT		
Provision for maternity leave	**170,216**	154,710
Provision for annual leave	**605,099**	452,073
	775,315	606,783

13 Financial Risk Management

	Note	2026	2025
		$	$
Financial assets			
Held at amortised cost			
Cash and cash equivalents	4	**2,570,048**	2,474,715
Trade and other receivables	5	**30,373**	36,230
Bank guarantee	6	**90,242**	86,721
Total financial assets		**2,690,663**	2,597,666
Financial liabilities			
Financial liabilities measured at amortised cost			
Trade payables and other payables	10	**450,205**	546,615
Total financial liabilities		**450,205**	546,615

14 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Association is $ 829,508. (2025: $680,296)

15 Auditors' Remuneration

	2026	2025
	$	$
Remuneration of the auditor, for:		
- auditing or reviewing the financial statements	**11,250**	10,600
	11,250	10,600

16 Contingencies

Domestic Violence Crisis Service Inc had a contigent liability of $90,242 (Security deposit guarantee) as of 30 June 2025. (30 June 2025: $86,721)

Notes to the Financial Statements
For the Year Ended 30 June 2026

17 Related Parties

The Association's main related parties are as follows:

Key management personnel - refer to Note 14.

All transactions during the year were on normal commercial terms and conditions unless otherwise stated.

18 Events After the End of the Reporting Period

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

19 Statutory Information

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

Domestic Violence Crisis Services Inc

Domestic Violence Crisis Service Inc

ABN:54 658 714 235

Responsible Persons' Declaration

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

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

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

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Chair: ....



Treasurer: .....

Dated this 4th November 2026

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Domestic Violence Crisis Service Inc

Independent Audit Report to the members of Domestic Violence Crisis Service Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Domestic Violence Crisis Service Inc, which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the responsible persons' declaration.

In our opinion the financial report of Domestic Violence Crisis Service Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

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

(ii) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 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 Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and 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 Board Members are responsible for the other information. The other information obtained at the date of this auditor's report is included in the annual report for the year ended 30 June 2026, 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 accordingly 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.

CHARTERED ACCOUNTANTS
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Domestic Violence Crisis Service Inc

Independent Audit Report to the members of Domestic Violence Crisis Service Inc

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 Board Members for the Financial Report

The Board Members of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial 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 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment 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 Association’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

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Domestic Violence Crisis Service Inc

Independent Audit Report to the members of Domestic Violence Crisis Service Inc

- Conclude on the appropriateness of the responsible entities' 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 Association'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 Association 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.

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

Hardwickes
Chartered Accountants

Jim Gouskos, CA CPA
Partner

Canberra
Dated this....13.....day of November 2026

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