CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2025

CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

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CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

COMMITTEE'S REPORT

The Committee members present their report on Conflict Resolution Service Incorporate for the financial year ended 30 June 2025.

General information

Committee Members

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

Committee Member	Position	Appointed/ Resigned
Mirjana Wilson	Chair	Appointed to Committee November 2022 Appointed Chair April 2023
Narelle Sargent	Deputy Chair	Appointed to Committee November 2022 Appointed Deputy Chair April 2023
Yushi Zhang	Treasurer	Appointed November 2022
Dilek Katlioglu	Member	Appointed 18 November 2024
Bianca D'Rosario	Member	Appointed 18 November 2024
Vivienne Gould	Member	Appointed 16 June 2025
Torrien Lau	Member	Appointed November 2022 Resigned 10 February 2025
Jane Diedricks	Member	Appointed November 2023 Resigned 18 November 2024

Committee 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 were to provide professional, accessible and effective children, youth and family reunification and dispute resolution and training services which help and empower people to prevent, manage and resolve conflicts peacefully. Conflict Resolution Services support children, youth, families and the community to preserve and reunify relationships through our various services.

Significant changes

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

Operating result

The surplus of the Association for the financial year amounted to $76,025 (2024: $ 33,105).

COMMITTEE'S REPORT

Other items

Events after the reporting date

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

Treasurer ....
Yushi Zhang

Dated 17 November 2025

RSM Australia Pty Ltd

Equinox Building 4, Level 2, 70 Kent Street Deakin ACT 2600
GPO Box 200 Canberra ACT 2601

T +61 (0) 2 6217 0300

www.rsm.com.au

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of the Conflict Resolution Service Incorporated for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

(i) the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and

(ii) any applicable code of professional conduct in relation to the audit.

RSM AUSTRALIA PTY LTD

RODNEY MILLER
Partner

Canberra, Australian Capital Territory
Dated: 18 November 2025

CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 $	2024 $
Revenue and other income	**5**	4,563,121	3,230,188
Administrative expenses		(156,505)	(160,646)
Advertising		(19,628)	(36,687)
Program Direct costs		(293,384)	(136,555)
Consultancy		(86,374)	(8,736)
Insurance		(74,862)	(60,431)
Depreciation - right-of-use		(118,735)	(121,599)
Depreciation - plant and equipment	**9**	(44,903)	(33,636)
Employee benefits expense		(3,179,438)	(1,822,793)
Finance costs		(21,079)	(30,989)
Partnership Payments		(235,025)	(650,764)
Staff training, development & welfare		(139,464)	(43,368)
Subscriptions and Memberships		(3,656)	(5,503)
Information Technology		(114,043)	(85,376)
Surplus before income tax expense		**76,025**	**33,105**
Income tax expense	**2(b)**	-	-
Surplus after income tax expense for the year		**76,025**	**33,105**
Fair value movements on investments held at FVOCI		7	4,110
Other Comprehensive Income for the year		**7**	**4,110**
Total Comprehensive Income for the year		**76,032**	**37,215**

The accompanying notes form part of these financial statements.

CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 $	2024 $
CURRENT ASSETS			
Cash and cash equivalents	**6**	967,691	754,896
Trade and other receivables	**7**	36,402	18,524
Other financial assets	**8**	152,581	152,573
Other assets	**10**	25,800	12,164
TOTAL CURRENT ASSETS		1,182,474	938,157
NON-CURRENT ASSETS			
Property, plant and equipment	**9**	129,137	118,836
Right-of-use assets	**11**	195,068	313,802
TOTAL NON-CURRENT ASSETS		324,205	432,638
TOTAL ASSETS		**1,506,679**	**1,370,795**
CURRENT LIABILITIES			
Trade and other payables	**12**	245,155	129,897
Lease liabilities	**11**	123,312	126,122
Employee benefits	**13**	157,612	83,396
Deferred Revenue	**14**	152,464	155,964
TOTAL CURRENT LIABILITIES		678,543	495,379
NON-CURRENT LIABILITIES			
Lease liabilities	**11**	117,855	241,167
TOTAL NON-CURRENT LIABILITIES		117,855	241,167
TOTAL LIABILITIES		**796,398**	**736,546**
NET ASSETS		**710,281**	**634,249**
Investment Reserves		251	244
Retained earnings		710,030	634,005
TOTAL EQUITY		**710,281**	**634,249**

The accompanying notes form part of these financial statements.

CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Retained Earnings	Investment Reserves	Total
	$	$	$
2025			
Balance at 01 July 2024	**634,005**	**244**	**634,249**
Surplus after income tax expense for the year	76,025	-	76,025
Other comprehensive income for the year	-	7	7
Balance at 30 June 2025	**710,030**	**251**	**710,281**
2024			
Balance at 01 July 2023	**600,900**	**(3,866)**	**597,034**
Surplus after income tax expense for the year	33,105	-	33,105
Other comprehensive income for the year	-	4,110	4,110
Balance at 30 June 2024	**634,005**	**244**	**634,249**

The accompanying notes form part of these financial statements.

CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 $	2024 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		4,950,659	3,713,258
Payments to suppliers and employees		(4,566,362)	(3,278,918)
Dividends received		14,057	7,773
Interest received		16,634	4,753
Net cash from operating activities		**414,988**	**446,866**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of plant and equipment		(55,204)	(15,000)
Net cash used in investing activities		**(55,204)**	**(15,000)**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payments of lease liabilities		(146,989)	(145,586)
Net cash used in financing activities		**(146,989)**	**(145,586)**
Net increase in cash and cash equivalents held		212,795	286,280
Cash and cash equivalents at the beginning of the financial year		754,896	468,616
Cash and cash equivalents at the end of the financial year	**6**	**967,691**	**754,896**

The accompanying notes form part of these financial statements.

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

The functional and presentation currency of Conflict Resolution Service Incorporated is Australian dollars. Comparatives are consistent with prior years, unless otherwise stated.

1 New or amended Accounting Standards and Interpretations adopted

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

2 Basis of Preparation

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

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

3 Summary of Material Accounting Policies

(a) Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

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

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

Sales revenue

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

3 Summary of Material Accounting Policies (continued)

Donations

Donations are recognised at the time the pledge is made.

Grants

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

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

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

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

(b) Income Tax

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

(c) Goods and services tax (GST)

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

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

(d) Plant and equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment. Plant and equipment are measured using the cost model.

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

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.

3 Summary of Material Accounting Policies (continued)

(e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

(f) 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)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

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.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income - Equity instruments

The Association has a number of strategic investments in listed and unlisted entities over which they do not have significant influence nor control. The Association has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried out at fair value with changes in fair value recognised in other comprehensive income (FVOCI). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI.

3 Summary of Material Accounting Policies (continued)

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 fall into this category.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of financial assets has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade and other receivables

Receivables are recognised at amortised cost, less any allowance for expected credit losses.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

3 Summary of Material Accounting Policies (continued)

(g) Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

(h) Impairment of non-financial assets

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

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

(i) Cash and cash equivalents

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

(j) Leases

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

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

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

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

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured 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.

3 Summary of Material Accounting Policies (continued).

(k) 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. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(l) Economic dependence

Conflict Resolution Service Incorporated is dependent on the Federal Government for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the Federal Government will not continue to support Conflict Resolution Service Incorporated

4 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.
These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates. The significant estimates and judgements made have been described below.

Estimation of useful lives of assets

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

	2025	2024
NOTE 5. REVENUE AND OTHER INCOME	**$**	**$**
Revenue from contracts with customers		
Grants	4,472,836	3,150,096
Fee For Service	18,068	58,125
	4,490,904	3,208,221
Other Income		
Dividend Received	14,057	7,773
Donations and Training Subsidies	41,526	9,441
Interest Income	16,634	4,753
	72,217	21,967

NOTE 6. CASH AND CASH EQUIVALENTS

Cash at bank	967,691	754,896
	967,691	**754,896**

NOTE 7. TRADE AND OTHER RECEIVABLES

Trade receivables	2,240	2,273
Deposits	34,162	16,251
	36,402	**18,524**

Accounting policy
The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

NOTE 8. OTHER FINANCIAL ASSETS

Equity securities - at fair value through Other Comprehensive Income	152,581	152,573
	152,581	**152,573**

	2025	2024
	$	$
NOTE 9. PLANT AND EQUIPMENT		
Furniture, fixtures and fittings - at cost	186,428	186,428
Less: Accumulated depreciation	(115,426)	(89,615)
	71,002	96,813
Motor vehicles - at cost	91,338	36,135
Less: Accumulated depreciation	(33,203)	(14,112)
	58,135	22,023
	129,137	**118,836**

Movements in carrying values

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

	Furniture, Fixtures and Fittings	Motor Vehicles	Total
	$	$	$
Balance at the beginning of the year	96,813	22,023	118,836
Additions	-	55,204	55,204
Depreciation expense	(25,811)	(19,092)	(44,903)
Carrying amount at the end of year	**71,002**	**58,135**	**129,137**

	2025	2024
NOTE 10. OTHER ASSETS		
Prepayments	25,800	12,164
	25,800	**12,164**

	2025 $	2024 $
NOTE 11. LEASES		
Right of use asset		
At cost	611,155	611,155
Less: Accumulated Depreciation	(416,087)	(297,353)
	195,068	**313,802**
Lease liability		
Lease liability - current	123,312	126,122
Lease liability - non-current	117,855	241,167
	241,167	**367,289**

Lease liabilities

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

	< 1 year	1 - 5 years	Total
2025			
Lease liabilities	135,374	124,575	259,949
2024			
Lease liabilities	146,989	259,948	406,937

NOTE 12. TRADE AND OTHER PAYABLES		
Trade Payables	50,124	22,160
GST Payable	36,528	18,353
Accrued Expenses	83,814	60,394
Other Payables	74,689	28,990
	245,155	**129,897**

Accounting policy

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.

NOTE 13. EMPLOYEE BENEFITS		
CURRENT		
Provision for Annual Leave	157,612	83,396
	157,612	**83,396**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2025 $	2024 $
NOTE 14. DEFERRED REVENUE		
Grant Income in Advance	152,464	155,964
	152,464	**155,964**

	2025 $	2024 $
NOTE 15. KEY MANAGEMENT PERSONNEL COMPENSATION		
Aggregate compensation	239,385	227,020
	239,385	**227,020**

	2025 $	2024 $
NOTE 16. AUDITORS' REMUNERATION		
Audit of the financial statements	17,850	17,000
Audit of grant acquittals	2,000	-
	19,850	**17,000**

NOTE 17. RELATED PARTY TRANSACTIONS

Key management personnel:

Disclosures relating to key management personnel are set out in note 15.

Transactions with related parties:

CRS obtains trade and maintenance services at or below market rates from Monarch Building Solutions Facilities Management (MBSFM). The partner of the CEO is employed by MBSFM and is involved in the delivery of services by MBSFM. For the financial year, the aggregate value of the transactions with the service provider is $54,080.

Loans to/from related parties:

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

NOTE 18. CONTINGENT LIABILITIES

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2025 (30 June 2024: None).

NOTE 19. EVENTS AFTER REPORTING DATE

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

NOTE 20. STATUTORY INFORMATION

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

Conflict Resolution Service Incorporated
1/32-38 Townshend Street
Phillip ACT 2606.

CONFLICT RESOLUTION SERVICE INCORPORATED
ABN 65 639 472 211

RESPONSIBLE PERSONS' DECLARATION

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

- the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012

- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and

- 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.

Responsible person ....
Yushi Zhang

Dated 17th November 2025

RSM Australia Pty Ltd

Equinox Building 4, Level 2, 70 Kent Street Deakin ACT 2600
GPO Box 200 Canberra ACT 2601

T +61 (0) 2 6217 0300

www.rsm.com.au

INDEPENDENT AUDITOR'S REPORT

To the Members of Conflict Resolution Service Incorporated

Opinion

We have audited the financial report of Conflict Resolution Service Incorporated, which comprises the statement of financial position, 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 a summary of material accounting policies, and the responsible persons' declaration.

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

(a) giving a true and fair view of the registered entity's financial position as at 30 June 2025 and of its financial performance and cash flows for the year ended on that date; and

(b) complying with Australian Accounting Standards – *Simplified Disclosures under AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the auditor independence requirements of the *ACNC Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *ACNC Act 2012*, which has been given to the those charged with governance of the entity, would be in the same terms if given as at the time of this auditor's report.

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

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the entity's annual report for the year ended 30 June 2025, but does not include the financial report and the 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.

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

The committee members of the entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – *Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the ACNC Act 2012* and for such internal control as the committee members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the ability of Conflict Resolution Service Incorporated to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Conflict Resolution Service Incorporated or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

RSM AUSTRALIA PTY LTD

RODNEY MILLER
Partner

Canberra, Australian Capital Territory
Dated:18 November 2025