Down Syndrome Australia Ltd

ACN 150 209 224

Financial Statements

For the Year Ended 30 June 2026

Down Syndrome Australia Ltd

ACN 150 209 224

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For the Year Ended 30 June 2026

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Directors Report for the year ended 30 June 2026

The directors present this report, together with the financial statements of the Group, being for Down Syndrome Australia (the Company) and its controlled entity, for the financial year ended 30 June 2026. In order to comply with the provisions of the *Australian Charities and Not-for-profits Commission Act 2012*, the directors report as follows:

Directors

The names of each person who has been a director during the year and to the date of this report are:

Dr Rebecca Kelly

Mr David Fuller

Mr Peter Murray

Ms Claire Mitchell

Mr Matthew Mason-Cox

Ms Gemma Namey

Mr Michael Cox

Prof Kirsten Deane (appointed 10 September 2026)

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

Vision

We want a world where people with Down syndrome are included, accepted and treated fairly.

Purpose

We want to make life good for people with Down syndrome. We want to make Australia a fair place where people with Down syndrome are included.

Our work is based on people's rights. We follow the UN Convention on the Rights of Persons with Disabilities. This is an agreement between countries. This agreement says what each country has to do to make sure that people with disability are treated equally and their rights are respected. We work together with the Australian Down Syndrome Alliance, the state and territory Down syndrome organisations, partners, and other organisations to make life better for people with Down syndrome and their families. People with Down syndrome are involved in all parts of our work.

Principal Activities

The principal activity of the Company during the financial year was to provide advocacy, support, resources and information to Australians with Down syndrome and their families, including:

- Supporting the development and implementation of policies and programs to ensure people with Down syndrome have every opportunity to reach their full potential and enjoy an improved quality of life;
- Providing support and information to people with Down syndrome and their families;
- Advocating and promoting the inclusion of people with Down syndrome in the social, economic and cultural life of the community;
- Representing the needs of people with Down syndrome and their families to every level of government and the community; and
- Supporting relevant research relating to Down syndrome.

Results

Revenue for 2025/26 was $4,223,296 mostly derived from Government Grants which is a decrease on the 2024/25 revenue of $4,461,211. In line with this, expenses for 2025/26 decreased from $4,258,111 (2024/25) to $4,200,820. It should be noted that a significant amount of that expenditure ($1.4 million) was provided to our member and partner organisations to deliver projects at a local level which enables the most effective and efficient project delivery.

The results for 2024/25 include the delivery of the World Down Syndrome Congress, which was run successfully in July 2024. The 2024/25 comparative information includes the financial performance and position of this event.

Review of operations

The 2025/26 financial year has been another year of growth for Down Syndrome Australia, in staff and impact as the national voice of people with Down syndrome and their families.

During 2025/26, we received funding from the Department of Health, Disability and Ageing for Information Linkages and Capacity Building (ILC) grants and funding for our role as a Disability Representative Organisation. We also received funding from NDIA to support our work with the NDIA on co-design and input on reforms, along with funding to help them make their communications more accessible. Down Syndrome Australia is proud to receive funding as the peak body for people with Down syndrome and their families in Australia and to lead a consortium of organisations representing people with intellectual disability caused by chromosomal variations. All the grants we have received have been in line with the strategic objectives of the organisation, as the national voice of people with Down syndrome and their families.

Information on directors

Dr Rebecca Kelly	Director since 2020, Board Chair from 2023
Qualifications	B. Ec, B. Sc (Hons 1), PhD, GAICD
Experience	Rebecca is an environmental scientist with expertise in data analysis, computer simulation modelling and community engagement. Following a career as an academic she started her own research and consulting company in 2008. She is a previous Committee member and past President of Down Syndrome Tasmania, and previous Director of St Giles (a disability service provider). She is an active parent advocate, sitting on the National Disability and Health Sector Consultation Committee (previously Intellectual Disability Health Roundtable), the National COVID-19 Disability Advisory Committee, and the Tasmanian Primary Care Enhancement Advisory Committee. Rebecca has a son with Down syndrome.
Special Responsibilities	Dr Kelly is a member of the Nominations and Governance Committee and the Finance Committee

Mr David Fuller	Director since 2018, Deputy Chair from 2023
Qualifications	MBA, B Eng, MAICD
Experience	David is currently Chair of Down Syndrome Queensland. He has over 25 years global executive experience with public and private companies. He is a Member of Institute of Engineers, Member of Australian Institute of Company Directors.
Special Responsibilities	Mr Fuller is a member of the Finance Committee and the Nominations and Governance Committee.

Mr Peter Murray	Director since 2022, Treasurer from 2023
Qualifications	BCom, FCA
Experience	Peter is a Fellow Chartered Accountant and currently works as a finance manager on a large project within the government sector. Peter previously worked for 15 years in audit and assurance at Ernst & Young. Peter also has experience volunteering on boards within the education sector.
Special Responsibilities	Mr Murray is a member of the Finance Committee.

Ms Claire Mitchell	Director since 2020
Qualifications	TAFE Certificate
Experience	Claire Mitchell is a self-advocate and is passionate about being a voice for people with Down syndrome and other disabilities. Claire is the first Independent Director with Down syndrome on the Down Syndrome Australia Board and was previously a member of the Down Syndrome Advisory Network (DSAN) and chair of the Queensland Down Syndrome Advisory Network. She is an active and contributing member of her community and has been working for over 12 years as an Office Administration Assistant at the Queensland Children's Hospital School.
Special Responsibilities	Ms Mitchell is a member of the Nominations and Governance Committee.

Mr Matthew Mason-Cox	Director from 2023
Qualifications	Bachelor of Laws / Bachelor of Commerce (Finance), GAICD
Experience	Matthew has served as a member of the NSW Parliament, holding Ministerial and leadership roles, including as President of the NSW Legislative Council and Vice-President of the International Commonwealth Parliamentary Association. Matthew has held senior roles in private and public sectors and served on the boards of a diverse number of business, education and charitable organisations. He is also recognised as a Rotary International Paul Harris Fellow and a graduate of the Australian Institute of Company Directors (GAICD). Matthew has a background in law and finance. He is married with four children and his youngest daughter has Down syndrome.
Special Responsibilities	Mr Mason-Cox is a member of the Finance Committee.

Ms Gemma Namey	Director from 2024
Qualifications	Bachelor of Laws / Bachelor of Economics (Social Sciences)
Experience	Gemma Namey is a lawyer with a long-standing commitment to human rights and the rights of people with disabilities. Gemma has extensive legal experience working for NSW Government, the not-for-profit community legal sector, commercial and international law. As a lawyer at the Public Interest Advocacy Centre, Gemma represented clients in disability discrimination matters in the Federal Court of Australia. Gemma has also advised clients with intellectual disabilities, including people with Down syndrome during her time as a lawyer at the Intellectual Disability Rights Service. Gemma is the mother of two delightful young girls, the eldest has Down syndrome.

Special Responsibilities	Ms Namey is a member of the Nominations and Governance Committee.
Mr Michael Cox	Director from 2025
Qualifications	TAFE Certificate
Experience	Michael Cox is a self-advocate and is passionate about leadership, equality and inclusion. Michael is a member of the Down Syndrome Advisory Network (DSAN) and a past member of the Queensland Down Syndrome Advisory Network. After competing in international swimming, Michael now helps people and communities reach their full potential.
Special Responsibilities	Mr Cox is a member of the Nominations and Governance Committee.
Prof Kirsten Deane	Director from 2026
Qualifications	BA (Hons), MA, PhD
Experience	Kirsten Deane is the Deputy Director of the Melbourne Disability Institute (MDI) and an Enterprise Professor in Disability. Based at the University of Melbourne, MDI brings researchers together with people with disability, families, government and non-government organisations to produce research that has real-world impact on policy and practice and helps to build a more inclusive and equitable society. With more than 20 years experience in the disability sector and a background in research, policy, advocacy, campaigning and communications, Kirsten is most well known for her role as Campaign Director for Every Australian Counts, the grassroots campaign that fought for the introduction of the National Disability Insurance Scheme. Kirsten has also served on numerous boards, committees and advisory councils. She has three children and as a result has excellent conflict mediation skills.

Meetings of Directors

During the financial year, five meetings of directors were held. Attendances by each director were as follows:

Directors' Meetings

	Number eligible to attend	Number attended
Dr Rebecca Kelly	5	5
Mr David Fuller	5	5
Mr Peter Murray	5	3
Ms Claire Mitchell	5	5
Mr Matthew Mason-Cox	5	5
Ms Gemma Namey	5	4
Mr Michael Cox	5	5
Prof Kirsten Deane	0	0

Likely development and future results

The directors are not aware of any likely developments in financial years subsequent to 30 June 2026 which may significantly affect the operation and expected results of the Company.

Significant changes in state of affairs

There were no significant changes in the Company's state of affairs during the financial year.

Events subsequent to balance date

There have been no matters or circumstances that have arisen since the end of the financial year that have significantly affected or may significantly affect subsequent financial years concerning the operation of the Company, the results of those operations or the state of affairs of the Company.

Member's Guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of $10 each towards meeting any outstanding obligations of the entity. At 30 June 2026, the total amount that members of the company are liable to contribute if the company is wound up is $50 (2025: $50).

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2026 has been received and can be found on page 9 of this financial report and forms part of the Director's Report.

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



Dr Rebecca Kelly (Chair)

Dated 11 November 2026

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE *CORPORATIONS ACT 2001*

To the directors of Down Syndrome Australia:

As lead auditor of the audit of Down Syndrome Australia for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Down Syndrome Australia and the entity it controlled during the year.

In.Corp Audit & Assurance Pty Ltd



Daniel Dalla
Director

11 November 2026

In.Corp Audit & Assurance Pty Ltd
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Down Syndrome Australia Ltd

ACN 150 209 224

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Revenue			
Membership Fees		**1,250**	1,250
Cost Recouped		**63,173**	9,169
WDSC Event		**-**	803,481
Interest		**46,678**	37,429
Donations		**114,948**	121,086
Government Grants	3	**2,609,343**	2,531,545
Merchandise Sales		**11,829**	12,056
Other Grants		**1,270,674**	902,699
Other income		**105,401**	42,496
Total Revenue		**4,223,296**	4,461,211
Expenses			
Accounting and Audit Fees		**(69,106)**	(37,453)
Advertising and Promotions		**(15,600)**	(19,094)
Board and Governance		**(32,317)**	(26,084)
Communication and Branding		**(31,728)**	(41,667)
Contractor		**(197,579)**	(149,685)
Depreciation		**(7,518)**	(8,183)
Employee Benefits		**(1,943,707)**	(1,382,690)
Event and Meeting Costs		**(28,522)**	(679,985)
Fundraising Expenses		**(18,175)**	(19,825)
Insurance and Workers Compensation		**(31,717)**	(23,097)
IT Expenses		**(65,904)**	(132,950)
Membership Expenses		**(10,779)**	(8,570)
Office and Stationary Expenses		**(1,325)**	(1,695)
Publication, Design and Printing		**(26,890)**	(40,659)
Research expenses		**(87,000)**	(90,111)
State Consultancy and Consortium Members		**(1,426,150)**	(1,456,822)
Sundry Expenses		**(66,458)**	(40,112)
Telephone and Internet		**(12,013)**	(9,481)
Travel and Accommodation		**(128,332)**	(89,948)
Total Expenses		**(4,200,820)**	(4,258,111)
Surplus before income tax		**22,476**	203,100
Income tax expense		**-**	-
Total comprehensive income for the year		**22,476**	203,100

The accompanying notes form part of these financial statements.

Down Syndrome Australia Ltd

ACN 150 209 224

Statement of Financial Position

As At 30 June 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	**626,590**	1,296,006
Trade and other receivables	5	**30,539**	22,137
Other financial asset	7	**1,155,090**	761,256
Other assets	6	**88,373**	82,092
TOTAL CURRENT ASSETS		**1,900,592**	2,161,491
NON-CURRENT ASSETS			
Other assets	6	**43,131**	21,610
Plant and equipment	8	**9,003**	11,177
TOTAL NON-CURRENT ASSETS		**52,134**	32,787
TOTAL ASSETS		**1,952,726**	2,194,278
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	**232,976**	202,493
Employee benefits	11	**108,075**	82,954
Other financial liabilities	10	**712,450**	1,055,611
TOTAL CURRENT LIABILITIES		**1,053,501**	1,341,058
NON-CURRENT LIABILITIES			
Employee benefits	11	**48,305**	24,776
TOTAL NON-CURRENT LIABILITIES		**48,305**	24,776
TOTAL LIABILITIES		**1,101,806**	1,365,834
NET ASSETS		**850,920**	828,444
EQUITY			
Accumulated surplus		**850,920**	828,444
TOTAL EQUITY		**850,920**	828,444

The accompanying notes form part of these financial statements.

Down Syndrome Australia Ltd

ACN 150 209 224

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

2026

	Accumulated Surplus	Total
	$	$
Balance at 1 July 2025	**828,444**	**828,444**
Surplus for the year	**22,476**	**22,476**
Balance at 30 June 2026	**850,920**	**850,920**

2025

	Accumulated Surplus	Total
	$	$
Balance at 1 July 2024	625,344	625,344
Surplus for the year	203,100	203,100
Balance at 30 June 2025	828,444	828,444

The accompanying notes form part of these financial statements.

Down Syndrome Australia Ltd

ACN 150 209 224

Statement of Cash Flows

For the Year Ended 30 June 2026

		2026	2025
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Donations and other receipts		**300,337**	1,327,309
Payments to suppliers and employees		**(4,154,109)**	(4,538,194)
Interest received		**46,678**	37,429
Receipt from grants		**3,536,856**	2,732,331
Net cash used in operating activities	14	**(270,238)**	(441,125)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		**1,771**	-
Purchase of plant and equipment		**(7,115)**	(3,576)
Investment of cash in term deposits		**(393,834)**	(761,256)
Net cash used in investing activities		**(399,178)**	(764,832)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net cash provided by/(used in) financing activities		**-**	-
Net decrease in cash and cash equivalents held		**(669,416)**	(1,205,957)
Cash and cash equivalents at beginning of year		**1,296,006**	2,501,963
Cash and cash equivalents at end of financial year	4	**626,590**	1,296,006

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 Down Syndrome Australia Ltd and its controlled entity ('the Group'). Down Syndrome Australia Ltd is a not-for-profit Company, registered and domiciled in Australia. During the previous financial year, the controlled entity, World Down Syndrome Congress, was wound up. This entity forms part of the comparative balances of this financial report.

The principal activities of the Group for the year ended 30 June 2026 were to provide advocacy, support, resources and information to Australians with Down syndrome and their families.

The consolidated financial statements are presented in Australian dollars which is the parent entity's functional and presentation currency.

The financial report was authorised for issue by the Directors on 11 November 2026.

1 Basis of Preparation

In the Directors opinion the Group is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, AASB 124 Related Parties, AASB 1048 Intepretation of Standards, and AASB 1054 Australian Additional Disclosures.

2 Material Accounting Policy Information

(a) Revenue and other income

Grant revenue

Grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the grant in line with grant related expenditure.

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

2 Material Accounting Policy Information

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Group expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer

2. Identify the performance obligations

3. Determine the transaction price

4. Allocate the transaction price to the performance obligations

5. Recognise revenue as and when control of the performance obligations is transferred

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 Group have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when the Group gains control of the asset.

Other revenue

All other revenue is recognised when the right to receive the revenue has been established.

(b) Income Tax

The Company 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 payable 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.

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

2 Material Accounting Policy Information

(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.

(e) 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.

Amortised cost

The Group's financial assets measured at amortised cost comprise cash and cash equivalents in the statement of financial position.

(f) 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 which are subject to an insignificant risk of change in value.

(g) Employee entitlements

A liability is recognised for the Group's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee 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.

A liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees and takes into account on-costs. Expected future payments are discounted using government bond rates at the reporting date.

(h) Going concern

The financial report has been prepared on a going concern basis, which contemplates the continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

(i) Adoption of new and revised accounting standards

The Group has adopted all standards which became effective for the first time at 30 June 2026, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Group.

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

3 Grant revenue

	2026	2025
	$	$
ILC Government Grants	**1,823,587**	1,803,428
Other Government Grants	**785,756**	728,117
	2,609,343	2,531,545

4 Cash and cash equivalents

	2026	2025
	$	$
Cash at bank	**626,590**	1,296,006
	626,590	1,296,006

5 Trade and Other Receivables

	2026	2025
	$	$
CURRENT		
Trade receivables	**15,783**	19,519
GST receivable	**14,756**	2,618
	30,539	22,137

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.

6 Other Assets

	2026	2025
	$	$
CURRENT		
Prepayments	**73,038**	63,918
Accrued income	**15,335**	18,174
	88,373	82,092
NON-CURRENT		
LSL recoverable amounts	**43,131**	21,610
	43,131	21,610

7 Financial assets

	2026	2025
	$	$
Term deposits	**1,155,090**	761,256
	1,155,090	761,256

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

8 Plant and equipment

	2026	2025
	$	$
Office equipment		
At cost	**24,667**	27,110
Accumulated depreciation	**(15,664)**	(15,933)
	9,003	11,177

9 Trade and other payables

	2026	2025
	$	$
Trade payables	**120,354**	71,445
Other payables	**112,622**	131,048
	232,976	202,493

10 Revenue received in advance

	2026	2025
	$	$
CURRENT		
Government grants	**500,424**	586,041
Other grants and amounts received in advance	**212,026**	469,570
	712,450	1,055,611

The above amounts represent unexpended amounts from Grants where specific service has yet to be performed.

11 Employee entitlements

	2026	2025
	$	$
CURRENT		
Annual leave	**108,075**	82,457
Long service leave	**-**	497
	108,075	82,954
NON-CURRENT		
Long service leave	**48,305**	24,776
	48,305	24,776

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

12 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Group was for the CEO.

13 Related Parties

(a) The Group's main related parties are as follows:

Key management personnel has been assessed as being the Board of Directors and the CEO - refer to Note 12.

Other related parties include close family members of key management personnel.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The Directors of the Group serve in a voluntary capacity and do not receive remuneration for their duties as Directors. Honorariums may be paid to Directors for services provided to the Group that are seperate from their duties and responsibilities as Directors.

The following transactions occurred with related parties:

	2026	2025
	$	$
Honorariums paid to board members	2,100	900

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

14 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2026	2025
	$	$
Surplus for the year	**22,476**	203,100
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	**7,518**	8,182
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	**(17,785)**	140,102
- (increase)/decrease in other assets	**(6,281)**	466,082
- increase/(decrease) in trade and other payables	**18,345**	(319,970)
- increase/(decrease) in grant revenue received in advance	**(343,161)**	(982,130)
- increase/(decrease) in employee entitlements	**48,650**	43,509
Cashflows from operations	**(270,238)**	(441,125)

15 Events after reporting period

The financial report was authorised for issue on 11 November 2026 by the board of directors.

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

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

16 Parent Entity

The following information has been extracted from the books and records of the parent, Down Syndrome Australia Ltd and has been prepared in accordance with Accounting Standards.

	2026 $	2025 $
Statement of Financial Position		
Assets		
Current assets	**1,900,592**	2,158,873
Non-current assets	**52,134**	32,787
Total Assets	**1,952,726**	2,191,660
Liabilities		
Current liabilities	**1,053,501**	1,338,440
Non-current liabilities	**48,305**	24,776
Total Liabilities	**1,101,806**	1,363,216
Equity		
Accumulated surplus	**850,920**	828,444
Total Equity	**850,920**	828,444
Statement of Profit or Loss and Other Comprehensive Income		
Surplus for the year	**22,476**	57,215
Total comprehensive income	**22,476**	57,215

17 Statutory Information

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

Down Syndrome Australia
117/530 Little Collins Street
Melbourne VIC 3000

Down Syndrome Australia Ltd

ACN 150 209 224

Directors' Declaration

The Directors declare that in the Directors' opinion:

- there are reasonable grounds to believe that the Group is able to pay all of its debts, as and when they become due and payable;
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*; and
- the financial statements and notes give a true and fair view of the financial position of the Group as at 30 June 2026 and the financial performance for the year then ended on that date in accordance with the accounting policies disclosed in Note 1 to the financial statement

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





Responsible person ..... Rebecca Kelly

Responsible person ..... Peter Murray

Dated 11 November 2026

DOWN SYNDROME AUSTRALIA
INDEPENDENT AUDITOR'S REPORT

To the members of Down Syndrome Australia

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Down Syndrome Australia ("the Company") and the entity it controlled during the year ("the Group"), which comprises the consolidated statement of financial position as at 30 June 2026 and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of cash flows and the consolidated statement of changes in equity for the year then ended, and notes to the financial statements, including material accounting policy information, and the Director's declaration.

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

- giving a true and fair view of the Group's financial position as at 30 June 2026 and of its performance for the year ended on that date; and
- complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements and the *Australian Charities and Not-for-Profit Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

We are independent of the Group in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* 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 confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012,* which has been given to the directors of the Company, would be in the same terms if given to the directors 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.

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Emphasis of Matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Director's financial reporting responsibilities. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Group and should not be distributed to or used by parties other than the Group. Our opinion is not modified in respect of this matter.

Responsibilities of those Charged with Governance

The Directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards to the extent described in Note 1 to the financial statements and for such internal control as the directors determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Group'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 Directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Group's 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.

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.

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 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:

https://www.auasb.gov.au/media/apzlwn0y/ar3_2024.pdf. This description forms part of our auditor's report.

In.Corp Audit & Assurance Pty Ltd



Daniel Dalla
Director

11 November 2026