

Annual Report 2024 - 2025



FEARLESS
HUMAN
RIGHTS
ACTION
FOR A
FAIRER
MENTAL
HEALTH
FUTURE
FOR ALL

A message from the President



The 2024 – 2025 financial year has been one of consolidation for Community Mental Health Australia (CMHA). Our focus has been on strengthening our foundations, clarifying our purpose, and preparing the organisation for the next phase of growth and influence.

A major highlight was confirming the appointment of Kerry Hawkins as our permanent CEO in April 2025, following her earlier period acting in the role. Kerry brings a deep commitment to human rights and lived experience leadership, and her appointment has provided stability and renewed energy at a pivotal time for our organisation.

This year we developed and published our Statement of Strategic Intent 2025 - 2027, which clearly articulates our ambition to be ambitious for change where human rights are at the heart of mental health system interactions. This vision reflects the collective aspirations of our members and partners, and it will guide our work over the coming years.

The document also restates the values that sit at the centre of everything we do, including a human rights approach, collaboration and co-production, lived experience leadership, fearless representation and a willingness to challenge the status quo.

As President, I am particularly proud of the way the Board and CEO have worked together this year to strengthen our organisational performance and governance. We have focused on responsible financial management and continued to consolidate membership to ensure that CMHA maintains its national peak status. These efforts ensure that we remain a stable, trusted and representative voice for the community managed mental health sector.

We also continued to lead and influence national policy discussions, advocating for service and system transformation across federal departments. Our sector's voice is needed now more than ever, and we are committed to ensuring that policymakers hear a strong, cohesive and evidence-informed perspective from Community Managed Organisations and lived experience leaders.

Engagement with members, lived experience peaks and



other key stakeholders has remained a core priority. We have continued to build strong, respectful and values-based relationships, which are central to our influence and impact. Through our communications and reporting, we have sought to keep our members and the wider community informed and involved.

As we close the 2024 - 2025 year and head into the 2025 – 2026 financial year, I feel confident about the direction of CMHA and proud of the steady consolidation that has taken place. I want to thank Kerry for her leadership, our Board for their commitment, our staff for their dedication and our members for their unwavering dedication to improving the mental health and wellbeing of people and communities across Australia.

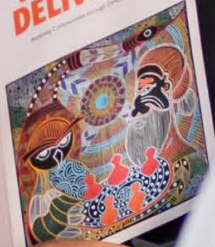
Together, we are building an organisation that is prepared, principled and ambitious for the future. Our Statement of Strategic Intent provides a clear roadmap, and I look forward to continuing our work to ensure that human rights remain at the heart of mental health system reform.



Cathy O'Toole
President



WELLNESS. DELIVERED.



Service	Phone	Address
Aboriginal Health Services	08 9422 2222	100 Stirling Highway, Perth
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WELLNESS. DELIVERED.

From the Chief Executive Officer



This year has been one of purposeful consolidation and renewed energy for Community Mental Health Australia (CMHA). Stepping into the permanent CEO role in April 2025 was an honour, and it has been incredibly motivating to see the strength and commitment across our member organisations, our Board and our dedicated team. Together, we have laid firm foundations for the ambitious reform journey ahead.

A defining achievement for us during the 2024 - 25 financial year was the publication of our Statement of Strategic Intent 2025 - 2027. This document is a courageous commitment to our fearless pursuit of the human rights centric mental health system in this country. Our values including a human rights approach, collaboration and co production, lived experience leadership and the courage to challenge the status quo guide everything we do.

Across Australia, we have worked closely with our members to bring this vision to life. Whether in metropolitan, regional or remote communities, our shared efforts have focused on advancing human rights, strengthening lived experience leadership and advocating for meaningful system transformation. Our partnerships across the nation have strengthened including effective working relationships with the Indigenous Australian Lived Experience Centre and Gayaa Dhuwi, as well as further developing our partnerships with Australia's multicultural peaks. This truly collaborative national approach is helping us ensure that the Community Managed Organisation (CMO) voice is collective, cohesive and trusted in shaping mental health reform.

A major focus this year has been the reinvigoration of our member working groups at CEO, policy and communications levels. These networks now have strong momentum, clear purpose and a renewed sense of collective identity. They are powerful engines of collaboration, bringing member perspectives to the forefront and strengthening our influence nationally. We are proud of the way members have engaged with this renewed structure, contributing wholeheartedly to shared priorities and sector wide progress.

The continuation of the Assisting Communities through



Direct Connection (ACDC) Project has been a major highlight, evolving from its initial aim of linking people with mental health and wellbeing supports into a powerful demonstration of the value of meeting people where they live, listening deeply and shaping services around lived realities. Through our work with the Centre for Social Impact, the insights from ACDC have strengthened our advocacy and reinforced our commitment to community led, rights based psychosocial support. High quality, authentic data is vital for understanding community needs, demonstrating the value of psychosocial supports and strengthening our case for improved policy and funding. Together, these initiatives are helping us build the evidence base the sector deserves.

Externally, we have ensured CMHA remains in a fiscally responsible and stable position, consistent with our strategic objectives. We have strengthened governance within the organisation and our position lays the foundation for a prosperous and impactful future.

None of this progress would be possible without our dedicated staff and the commitment of our members. Their expertise, passion and willingness to collaborate have been essential in guiding our advocacy and shaping our national voice. We are profoundly grateful for their contribution.

As we look to the year ahead, we are energised by the clarity of our vision, and the collective strength of our sector. We are ready to deepen our influence, amplify lived experience leadership, and continue working for a mental health system where human rights are not an aspiration but a lived reality. Together, we will continue building a fairer, more connected and more compassionate future for all.



Kerry Hawkins
Chief Executive Officer



CMHA
Community Mental Health Australia

Statement of Strategic Intent

2025 - 2027

Our Purpose

To be ambitious for change where human rights are at the heart of mental health system interactions driven by the Community Managed Sector Organisations (CMOs) in partnership with Lived Experience.

Our Values

- Human rights approach
- Collaboration and co-production
- Community Managed Organisations and Lived Experience leadership
- Fearless representation
- Curious approach to challenge the status quo

Our Commitment

Fearless human rights action for a fairer mental health future for all.

Our Strategic Objectives

1 Leadership, Influence and Reform

- 1.1 Lead and influence key Australian Government policy negotiations to deliver service and system transformation across federal departments.
- 1.2 Deliver a collective, cohesive and trusted Community Managed Organisation (CMO) voice to the Australian Government.

2 Organisational Effectiveness and Sustainability

- 2.1 Deliver responsible financial management and investigate revenue diversification.
- 2.2 Consolidate membership to ensure national peak status.
- 2.3 Establish reporting mechanisms that identify impact measurements aligned with the Strategic Plan.
- 2.4 Ensure governance and policies meet legislative requirements and a healthy workplace culture.

3 Stakeholder Engagement, Communications and Capacity Building

- 3.1 Deliver strong and respectful engagement with Lived Experience peaks, members, representative organisations and other relevant stakeholders that is progressive, and values based.
- 3.2 Deliver informative reports to members, relevant stakeholders and the wider communities through collaborative strategic communications and engagement activity.

National representation for our coalition of members



Year ended 30 June 2025

Financial Statements including Audit Report

Community Mental Health Australia Inc
ABN: 82 323 047 390

Community Mental Health Australia Inc

ABN: 82 323 047 390

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Community Mental Health Australia Inc

ABN: 82 323 047 390

Board's Report

30 June 2025

General Information

The Board members present their report on Community Mental Health Australia Inc for the financial year ended 30 June 2025.

Information on directors

The names, qualifications, experience, and special responsibilities of each person who has been a board member during the year and to the date of this report are:

Cathy O'Toole

Qualifications

Masters in Metaphysical Science, B. Ed, Dip of Teaching (TAFE), Dip Community Welfare Work, Dip Bus Mgt, Dip Frontline Management, Dip Employment Services Dip Training and Assessment System, Cert IV in Community Services - Mental Health (Non-Clinical), Cert IV in Business (Administration), Trade Certificate - Ladies Hairdressing, Recovery Oriented Mentoring Project (ROMP)

Period as Board Member
Experience

November 2020 to Present

Community Mental Health Australia, Qld Alliance for Mental Health

Special Responsibilities

Former Chair: Carers Australia (CA) Adv Dip Community Sector Management
President

Kerry Hawkins

Qualifications

B. Arts, Grad Dip Ed, Faculty Yale Lived. Experience Transformational Leadership Academy, Boston University Recovery Class of 2013, Harvard Kennedy School Alumni

Period as Board Member
Experience

November 2016 to December 2024

President WAAMH, National Mental Health Commissioner

Special Responsibilities

Vice President

Judi Higgin

Qualifications

MBA, B. Soc Sc, Dip Frontline Management, Adv Dip Disability Services, Dip Training and Assessment

Period as Board Member
Experience

January 2028 to September 2024

Actively and passionately employed in the human services sector for well over 30 years, including C-level and executive level roles. Committed to the principles of recovery, empowering individuals to achieve their potential by exercising their rights to choice and control over their own lives. Judi has strong skills, capabilities and experience in governance, strategy, finance, and risk management as well as comprehensive board experience. given her tenure as a Director and Chair of MHCC, Director on the CMHA Board and member of the CMHA Finance and Risk Management Committee and other community managed organisations.

Special Responsibilities

Member

Dr Yvonne Luxford

Qualifications

PhD (Science and Technology Studies), Grad Dip Higher Education BA (Hons), MAICD, FPHAA

Period as Board Member
Experience

December 2021 to March 2025

National and local CEO and Senior Executive roles across health and mental health organisations; international, national and local Board roles including President/VP of national health organisations and Treasurer of international health organisations. Committed to improving recovery-oriented care for Australians experiencing mental health issues through expanded support and commitment to the community mental health sector.

Special Responsibilities

Member

Community Mental Health Australia Inc

ABN: 82 323 047 390

Board's Report

30 June 2025

General Information continued

Information on directors continued

Melanie Sennett

Qualifications

Period as Board Member

Experience

Special Responsibilities

Bach. Beh. Sc (Hons) Registered Psychologist AHPRA

February 2023 to Present

CEO of Stepping Stone Clubhouse Inc for over 20 years, Deputy Chair – Queensland Alliance of Mental Health. Member of the Finance Sub-Committee MH Lived Experience as a Carer Member

John Kirwan

Qualifications

Period as Board member

Experience

Special Responsibilities

B. Bus, Member of the Australian Human Resources Institute awarded "Fellow" in April 2006. Member of the Institute of Public Administration Australia, Awarded "Fellow" in 2007. Member AICD. Life Member of the Australian College of Health Service Executives

July 2022 to December 2024

Principal John Kirwan Consulting, semi-retired, Member of various NFP boards, CEO RFDS Tasmania. CEO Tasmanian Health Service - North (THON) CEO Northern Area Health Service (NAHS) and Launceston General Hospital (LGH), Principal, John Kirwan Consulting (JKC) Pty Ltd

Commissioner For Public Employment, Northern Territory Government

Executive General Manager, Public Health & Purchasing - Department of Health WA (HDWA), General Manager, Health Workforce Reform Division WA (HDWA), Secretary, Health Services Union WA/Hospital Salaried Officers' Association of Western Australia (HSOA).

Member

Paul Creedon

Qualifications

Period as Board Member

Experience

Special Responsibilities

Bachelor of Social Work

January 2023 to Present

Numerous Board President/Treasurer/Member roles in a range of State and National CMOs; past advisor in 3 separate disability lived experience organisations. Several CEO and Senior Executive roles with small and large CMOs, in mental health, disability, counselling and advocacy.

Member

Nathan Cain Francis

Qualifications

Period as Board Member

Experience

Special Responsibilities

B. Bus, CA, FGIA, FCIS, GAICD

June 2023 to July 2024

Currently the Group Company Secretary of HCF, since February 2019. A Chartered Accountant and Chartered Secretary with over 20 years' experience spanning health insurance, financial services and funds management. Prior to joining HCF, Mr Francis held senior executive governance and finance roles with ANZ, RT Health Fund and Charter Hall Group, having commenced his career in assurance advisory roles at PwC

Treasurer

Leanne Heald

Qualifications

Period as Board Member

Experience

Special Responsibilities

Master of Leadership, Bachelor's Social Welfare, Diploma Community Services, Diploma of Business, Non-accredited Advanced Leadership for Board Chairs. Accredited Food Safety Supervisor, Accredited Connecting with People Suicide Prevention Trainer

March 2024 to Present

Have been a Board member since 2020 on multiple Boards. I also stand on many committees and advisory groups

Member

Community Mental Health Australia Inc

ABN: 82 323 047 390

Board's Report

30 June 2025

General Information continued

Information on directors continued

Dr Rebecca Northrop

Qualifications	Bachelor of Medicine, Bachelor of Surgery (MBBS), Grad Cert of Business Studies, Diploma of Professional Coaching 2023. Foundations of Governance for NFPs course, Australian Institute of Company Directors 2025
Period as Board Member	March 2025 to Present
Experience	Mental Health Council of Tasmania 2024 to Present
Special Responsibilities	Member

Claire Timmel

Qualifications	Bachelor of Commerce (Economics and Finance) Diploma of Financial Planning Certificate III in Financial Services
Period as Board Member	December 2024 to Present
Experience	CHMA 2024 to Present WAAMH 2022 to Present (Including Chair 2025 to Present)
Special Responsibilities	Member

Bauke Pierre de Villiers

Qualifications	Fellow of CPA Australia, CPA Australia Public Practice Certificate
Period as Board Member	April 2025 to Present
Experience	Various Board positions and Directorships from 2011 onwards QLD Government "Mentor for Growth" Mentor
Special Responsibilities	Treasurer

Clark Cooley

Qualifications	Masters of Public Policy (MPP), Bachelor of Arts (BA), Bachelor of Commerce (BComm), London School of Economics and Political Science, United Kingdom LSE Summer Program 2017
Period as Board Member	November 2024 to December 2024
Experience	Federal President and Chair of Young Liberal Movement of Australia, Member of State and Federal Executive of Liberal Party of Australia, Director of University Council of Tasmania, President and Executive Director of Board of Tasmania University Union, State Branch President and Executive Director of National Executive of National Union of Students.
Special Responsibilities	Treasurer

Principal activities

The principal activities of the Community Mental Health Australia Inc during the financial year were:

- Advocacy for improvements to Australia's mental health system and associated social services at a national level and state/territory.
- Engaging CMHA members effectively to plan and participate in national advocacy and projects and to deliver value back to members.
- Advocacy for the sustainability and growth of the Community based mental health sector.

Short Term Goals

- Ensuring there is a clear commitment on behalf of government for significant expanded psychosocial services outside the NDIS by mid-2025
- Ensuring that CHMA continues to improve its equity and sustainability

Community Mental Health Australia Inc

ABN: 82 323 047 390

Board's Report

30 June 2025

General Information continued

Strategies to Achieve Short Term Goals

- Advocate to Government Ministers and key Government Departments (at all levels)
- Work closely in alignment with other Peak Organisations to achieve the above
- Contribute to current processes to design details of future psychosocial supports

Long Term Goals

The Association has identified the following long-term objectives:

- Work with all stakeholders to ensuring that over the next several years there is:
 - A greater focus on prevention and early intervention in mental health
 - A greater focus on wellbeing as a key national goal
 - A greater role for people with lived experience in all aspects of co-production of future mental health and wellbeing policies and initiatives

Significant Changes

No significant change in these activities occurred during the year.

Operating results and review of operations for the year

Operating result

The net surplus of the Association for the financial year amounted to \$183,432 (2024: \$158,947).

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


Board Member
President: Cathy O'Toole


Board Member
Treasurer: Bauke Pierre de Villiers

Dated: 4 November 2025

Community Mental Health Australia Inc

ABN: 82 323 047 390

Board's Declaration – per Section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2022

The Board declare that in their opinion:

- there are reasonable grounds to believe that Community Mental Health Australia Inc 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* and *Australian Capital Territory legislation the Australian Incorporation Act 1991*.

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


Board Member
President: Cathy O'Toole


Board Member
Treasurer: Bauke Pierre de Villiers

Dated: 4 November 2025

Community Mental Health Australia Inc

ABN: 82 323 047 390

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
Revenue	3	2,514,411	2,591,037
Other income		-	9,036
Total		2,514,411	2,600,072
Expenses			
Audit fees	9	(17,517)	(11,800)
Communication expenses		(26,283)	(5,266)
Conference expenses		(2,718)	(6,312)
Consultants/projects		(868,573)	(537,099)
Delivery partners		(796,857)	(920,548)
Equipment		(16,808)	(71,902)
Honorarium		(7,500)	(15,000)
Market research		(48,446)	(17,443)
Employee benefit expense		(544,232)	(751,831)
Superannuation contributions		(40,395)	(20,688)
Other expenses	4	38,350	(83,241)
Total Expenses		(2,330,979)	(2,441,124)
Net surplus/(deficit) for the year		183,432	158,948
Income tax expense		-	-
Total comprehensive income/(loss) for the year		183,432	158,948

The accompanying notes form part of these financial statements.

Community Mental Health Australia Inc

ABN: 82 323 047 390

Statement of Financial Position As At 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,136,295	2,696,128
Trade and other receivables		16,652	588
Prepayments		3,106	1,027
TOTAL CURRENT ASSETS		1,156,053	2,697,743
TOTAL ASSETS		1,156,053	2,697,743
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	47,674	96,689
Other liabilities		244,371	1,801,234
Employee benefits	7	8,500	123,033
TOTAL CURRENT LIABILITIES		300,546	2,020,956
Employee benefits	7	226	4,938
NON-CURRENT LIABILITIES		226	4,938
TOTAL LIABILITIES		300,771	2,025,894
NET ASSETS		855,280	671,848
EQUITY			
Retained surpluses		855,280	671,848
TOTAL EQUITY		855,280	671,848

The accompanying notes form part of these financial statements.

Community Mental Health Australia Inc

ABN: 82 323 047 390

Statement of Changes in Equity For the Year Ended 30 June 2025

2025

	Accumulated Surpluses	Total
	\$	\$
Balance at 1 July 2024	671,848	671,848
Net surplus/(deficit) for the year	183,432	240,803
Balance at 30 June 2025	855,280	912,651

2024

	Accumulated Surpluses	Total
	\$	\$
Balance at 1 July 2023	512,900	512,900
Net Surplus/(deficit) for the year	158,948	158,948
Balance at 30 June 2024	671,848	671,848

The accompanying notes form part of these financial statements.

Community Mental Health Australia Inc

ABN: 82 323 047 390

Statement of Cash Flows For the Year Ended 30 June 2025

	2025	2024
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	2,660,621	569,314
Payments to suppliers and employees	(2,712,054)	(2,644,771)
Receipt from grants	(1,508,400)	1,740,780
Interest received	-	39,608
Net cash provided by operating activities	<u>(1,559,833)</u>	<u>(295,069)</u>
Net increase/(decrease) in cash and cash equivalents held	(1,559,833)	(295,069)
Cash and cash equivalents at beginning of year	2,696,128	2,991,197
Cash and cash equivalents at end of financial year	5 <u><u>1,136,295</u></u>	<u><u>2,696,128</u></u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Material Accounting Policy Information

The financial report is for community mental Health Australia Inc as an individual entity. Community Mental Health Australia Inc is incorporated in the Australian Capital territory.

(a) Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The Board has determined that the Association is a not-for-profit entity for financial reporting purposes.

The financial statements have been prepared in accordance with the minimum requirements of the Australian Charities and Not-for-profits Commission Act 2012(Cth) and therefore comply with the following Australian Accounting Standards as issued by the Australian Accounting Standards Board:

- AASB 101 Presentation of Financial Statements;
- AASB 107 Statement of Cash Flows;
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors;
- AASB 1048 Interpretation of Standards; and
- AASB 1054 Australian Additional Disclosures.

These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards. No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial report, except for the cash flow information, has been prepared on an accruals basis is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets. The amounts presented within the financial statements have been rounded to the nearest dollar.

(b) Comparative Figures

Where appropriate, comparative figures have been adjusted to conform to changes in presentation for the current financial year. additional text here.

(c) Cash and Cash Equivalent

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.

(d) New or amended Accounting Standards and Interpretations Adopted

The 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.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Material Accounting Policy Information continued

(e) Trade and Other Receivables

The Association considers account receivable to be fully collectible, accordingly no allowance for expected losses is required.

(f) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(g) Income Tax

The Community Mental Health Australia Inc is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(h) Current and Non-current Classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when; it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Financial liabilities

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Material Accounting Policy Information continued

(j) Revenue and Other Income

All revenue is stated net of the amount of goods and services tax (GST).

Operating Grants/Subsidies - Under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations, then the revenue is recognised when control of each performance obligation is satisfied.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate method to reflect the transfer of benefit.

Operating Grants/Subsidies - Under AASB 1058

Assets arising from grants in the scope of AASB 1058 (i.e. agreements that are not enforceable or do not have sufficiently specific performance obligations) are recognised at their fair value when the asset is received. These assets are generally cash but may be property which has been donated or sold to the Association at significantly below its fair value.

The Association then considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised, then income is recognised for any difference between the recorded asset and liability.

(k) Unspent Grant Reserve

Unspent grant reserve represents amounts not otherwise recorded in the financial statement for which the Association has set aside accumulated surpluses for specific purposes being either internal or external restrictions. There is no unspent grant balance as at 30 June 2025.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Critical Accounting Estimates and Judgements

The Board members evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association, however as additional information is known then the actual results may differ from the estimates.

These estimates and judgements are based on the best information available information at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

Key Judgement - Revenue Recognition

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving review of the grant documents and consideration of the terms and conditions. Grants received by the Association have been accounted for under AASB 15 and/or AASB 1058 depending on the terms and conditions and decisions made. If this determination was changed then the revenue recognition pattern would be different from that recognised in this financial report.

Key Judgements - Employee Benefits

For the purpose of measurement, the Association expects that most employees will not take their annual leave entitlements within a 12 month period in which they are earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Community Mental Health Australia Inc

ABN: 82 323 047 390

Notes to the Financial Statements For the Year Ended 30 June 2025

3 Revenue

	2025	2024
	\$	\$
Revenue	65,208	81,673
Management fee	401,378	212,875
Grant income	1,999,362	2,137,789
Consultation Fee	105,833	119,091
Interest income	-	39,608
Total Revenue	2,571,781	2,591,036

4 Other Expenses

	2025	2024
	\$	\$
Bank Fees	-	3
Insurance	7,971	5,968
Lease costs	618	3,765
Staff amenities	6,988	4,996
Staff entitlements	(116,532)	7,067
Staff recruitment	28,550	11,840
Membership fees	5,886	-
Travel and accommodation	28,169	49,602
Total Other Expenses	38,350	83,241

5 Cash and Cash Equivalents

	2025	2024
	\$	\$
General cheque account	1,108,984	2,668,954
Operational account	20,000	20,000
Debit card account	7,311	7,174
Total Cash and Cash Equivalents	1,136,295	2,696,128

6 Trade and Other Payables

	2025	2024
	\$	\$
Trade creditors	18,267	121,183
PAYG withholding	4,968	5,098
GST collected	21,481	(34,971)
Superannuation payable	2,958	5,379
Total Trade and Other Payables	47,674	96,689

Community Mental Health Australia Inc

ABN: 82 323 047 390

Notes to the Financial Statements For the Year Ended 30 June 2025

7 Employee benefits

	2025	2024
Current	\$	\$
Provision for annual leave	8,500	123,033
	<u>8,500</u>	<u>123,033</u>
 Non-current		
Provision for Long service leave	226	4,938
	<u>226</u>	<u>4,938</u>

8 Capital Commitments

There are no capital commitments as at reporting date to be disclosed (2024: Nil).

9 Auditors' Remuneration

	2025	2024
	\$	\$
Remuneration of the auditor, Crowe Audit Australia for:		
- auditing and reviewing the financial report	17,517	11,800

10 Contingent Liabilities and Contingent Assets

Under the funding agreement in the event of cessation of the funded service, unexpended funds held at the date of cessation are repayable to the funding provider. Given the continuity of the services and the probability of repayment any potential future liability cannot be reliably determined at this time.

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

11 Association Details

The registered office of the Association is:

Community Mental Health Australia
106/20 Genge Street
Griffin Centre
Canberra ACT 2601

Community Mental Health Australia Inc

ABN: 82 323 047 390

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*.



Responsible Person
President: Cathy O'Toole



Responsible Person
Treasurer: Bauke Pierre de Villiers

Dated: 4 November 2025

Independent Auditor's Report to the members of Community Mental Health Australia Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Community Mental Health Australia Inc (the Association), which comprises the statement of financial position as of 30 June 2025, 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 significant accounting policies, and the Boards' declaration.

In our opinion, the accompanying financial report of the Association is in accordance with the 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 2025 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in note 1 and Division 60 of the *Australian Charities and Not-for-Profits Commission Regulations 2022*.

Basis for Opinion

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

We draw attention to note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

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

Our opinion on the financial report does not cover the other information and 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 Board of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and for such internal control as the Board 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 Board are responsible for assessing the Associations' 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 Board either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

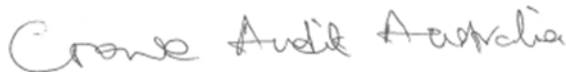
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Associations' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 the audit.



Crowe Audit Australia



Gabriel Faponle
Audit Partner
Registered Company Auditor No. 513644

Dated at Dubbo on the 11th day of November 2025





ABN 82 323 047 390
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