



# FOHT ANNUAL REPORT 2024

[FOHT] Friends of the Heysen Trail and Other Walking Trails Inc.

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# PRESIDENT'S REPORT

The Friends of the Heysen Trail (The Friends) is a not-for-profit organization established with the purpose of supporting the development, maintenance, and promotion of, the Heysen Trail. Although the operation of The Friends has evolved as it has grown over the years, this remains our primary purpose.

We are key partners, along with the Department of Environment and water (DEW who are the principal managers of the Trail), ForestrySA and SA Water, in this purpose.

This year has seen several highlights including the completion of the new Northern Trailhead in Parachilna Gorge, substantial progress on the redevelopment of the Friends' website, and even a much-praised Heysen Trail episode on ABC's backroads program.

The Friends remains in a strong position to continue its purpose, giving back to the Heysen Trail for the enjoyment of all walkers. I am pleased to present this report of the achievements of the Friends from 2024.

## Strategic Highlights

- Northern Trailhead completion
- Heysen Trail Governance Review final report completed
- FoHT website redevelopment ongoing

## Northern Trailhead project

The new Northern Trailhead was officially opened on Monday 2<sup>nd</sup> September by myself and the local member for Stuart, the Hon Geoff Brock MP. The opening was well attended by FoHT members, local landholders and representatives from DEW, the Outback Communities Authority, Parks, and the designers and builders of the Trailhead. Although many were involved in the development and support of this project, I would like to give particular praise to 2 members, Melanie Sjoberg and Ross McDougall, who were the main drivers of the project from the initial idea until its completion. By all accounts from hikers completing, or starting, the Trail in Parachilna, it is a fitting addition to the Trail that blends beautifully into its rugged surrounds.





## **Heysen Trail Governance Review**

After lengthy consultation and research phases this review was completed in December 2024. The Review highlighted the important and successful role of the Friends in the maintenance and support of the Trail. It also outlined the challenges faced by the Trail and the Friends. The report recommended a model of Governance, based on researching successful multi-day trails in other parts of the world, that incorporated the current Partnership model but with a list of recommendations for improvement. It is now the role of the FoHT Council to examine, and work through the implications of, these recommendations. We need to arrive at the best possible solutions to a sustainable governance model that overcomes the challenges identified and gets the best, long-term benefit for the Trail and the Friends.

## **Website Redevelopment**

After a slow start, the redevelopment is well underway. A Steering Committee has taken on the role of working directly with the developers to speed up the process of communication and decision-making during the work. So far, decisions have been made to modernize the look of the website – the fonts, colors, layouts and logos – to give a fresh, coherent look. Also, work is underway to create unique blueprints to guide the layout and content of the different kinds of pages such as walks and volunteering etc. We are optimizing our set of words that guide searches and using data from past user searches to prioritize pages and the links between them. Once we have the skeleton of the new website in place we will start on the large amount of text and number of pictures. Much of it needs updating or deleting before we transfer across what's needed to the new website.

We plan to have this completed and tested this year and commence using it for the start of the 2026 walking season.

## Volunteers: the lifeblood of The Friends and Heysen Trail

There is no doubt that without the time and effort donated by our volunteers, the Heysen trail would not exist. We are the “face” of the Trail to most of the landholders and walkers and the first place to go for most enquiries and support.

Below is an estimate of volunteer hours (and their equivalent \$ value). The data is necessarily a limited summation. In most cases, this is an underestimate of hours as many volunteers donate time without recording the full extent of their involvement in planning, undertaking and following up on office, trail management, walking and other programs undertaken by the Friends.

***Value of Volunteer Time: 12,100+ hours  
estimated in 2024 @ \$49.53 ph (Volunteering SA&NT Dec 2024)  
= \$600,800***

ACTIVITY	HOURS
<b>Trail Development &amp; Maintenance</b>	<i>Shed + On Trail</i> 3180
<b>Office: Trail inquiries, map sales, etc</b>	3000+
<b>Administration</b>	1050 +
<b>Finance &amp; Audit</b>	650
<b>Promotion</b>	250
<b>Walk Program</b>	4000+

## FOLLOWING ARE SUMMARIES FROM THE FOHT STANDING COMMITTEES

### Trail Development – Chair Paul Bond

Maintenance and development of the Heysen Trail is a core objective of The Friends. We work in partnership with the Department for Environment & Water (DEW), as the authorised trail manager, along with ForestrySA and SA Water as crown landholders. Inspecting the Trail, planning the annual operational work, building basic infrastructure, recruiting and coordinating our volunteers, all falls within the scope of the Trail Development Committee.

Fire danger season closures need constant signage and reminder to hikers to protect access to the trail and respect private landholders.

Our volunteer Section Leaders are quiet, often unseen, achievers who play an essential role in regular Trail Maintenance: replacing marker posts/arrows, fixing stiles and clearing

vegetation. They also play an important role helping to train newer volunteers and sustaining a positive relationship with the many private landholders that support the Trail.



**Assembling the new shelter at Wandillah**

## **2024 Infrastructure Projects**

*The Friends keep the trail alive by funding many of these upgrades and as well as to plan, coordinate and carry out most of the work.*

### ❖ **ROSSITERS HUT**

- ✓ Repointing

### ❖ **BOWMANS HUT**

- ✓ Cleaning by Bowmans Pk volunteers

### ❖ **WANDILLAH SHELTER**

- ✓ Completed

### ❖ **HAWKS NEST**

- ✓ Protective fencing around tanks

### ❖ **TOILET UPGRADES**

- ✓ Blackjacks, Huppatz, Wandillah

### ❖ **REMARKING OF TRAILS**

- ✓ Yourambulla range to Mayo
- ✓ Bunyerroo Gorge
- ✓ Kapunda
- ✓ Cape Jervis to Cobbler Hill

### ❖ **WATER TANK TELEMETRY**

- ✓ Installed 8 new tank telemetry units
- ✓ Replaced batteries in others

### ❖ **INFRASTRUCTURE MAINTENANCE**

- ✓ Stiles, marker posts
- ✓ Cutting back vegetation.

### ❖ **WORKSHED ACTIVITY**

- ✓ 35 steel styles fabricated
- ✓ 1 tank stand
- ✓ 5 platforms fabricated
- ✓ Security upgrade and equipment replacement

### ❖ **RE-ROUTES/REALIGNMNETS**

- ✓ Spalding east. Kuitpo forest, Mt Compass, Crystal brook

## Walking – Chair Mark Fletcher

End to End (E2E) groups are central to promoting and preserving the Heysen. Our walk program also provides essential revenue that The Friends puts back into maintaining and promoting the Trail. Our E2E volunteer Walk Leaders organise the program and are an initial point of contact for new members. This is often where people are exposed to The Friends for the first time and discover enjoyment along the Heysen Trail. It then becomes an avenue to encourage giving back to the Trail – generating new volunteers in Trail Maintenance, Trailwalker/Trailstarter leaders, and Office/Administrative work - to help keep the Friends and Heysen Trail alive.

2023 was a big year with 6 End to End groups and 6 other extended/multi day walks and a 78 single day walks.

HEYSEN E2E	Average Walkers	Days Walked	Other Walks	Average Walkers	Days Walked
E2E18	56	7			
E2E17	54	7	Willunga	18	6
E2E16	56	11	Lavendar (2)	30	24
E2E15	54	14	Other Multi (2)	26	17
E2E14	48	14	Summer Walks	14	17
E2E13	47	12	Trail Starter	14	33
			Trail walker	12	20

## E2E CERTIFICATES

While we appreciate that not every finisher registers for a certificate, it provides useful information about growing trail usage to share with DEW and other Heysen Partners.

E2E certificates issued	2020	2021	2022	2023	2024
FoHT E2E group walkers	N/A	29	36	54	34
Independent Hikers & other FOHT members	53	45	75	35	58
Total	53	74	101	91	92
SO FAR 1191					



### Finance & Audit – Chair Basia Samcewicz

With the increased number of extended walks, grant acquittals, contributions and project activity, the Finance and Audit Committee and volunteer bookkeeping team had a very busy and challenging year in 2024. These challenges included:

- ensuring sufficient funds were available to support the payments associated with the northern trailhead redevelopment and website redesign project but also maximizing the return on investments,
- recording accurately the various streams of income and associated expenses to assist with decision making and monitoring performance,
- ensuring Council members were familiar with the extent of the Association's insurance cover, reviewing the requirements associated with the introduction of the ATO's annual self-review reporting obligations and lodging a financial return, and
- advertising and interviewing candidates for the Treasurer's position.

Again, these tasks could not have been performed without the detailed weekly work of the volunteer bookkeeping team to ensure that the flow of funds was coordinated effectively and sufficiently to meet the Association's needs.

### Promotion: Membership & Marketing (PM&M) – Chair Nick Gray (new)

This was a difficult year without a functioning committee for most of the year. Fortunately, the regular work continued under the steady hands of the various sub-groups and a new Chair has come forward from among our members.

Social-media presence showed

- Facebook     10,771 followers
- Instagram    2368 followers

Trailwalker production and social media promotion form an important element of The Friends outreach that is currently coordinated effectively through two sub-groups. The Friends funds cover distribution of Trailwalker and the Heysen Calendar to supporters as a sign of goodwill and another arm to promoting the Heysen Trail. The value of the calendar seems to be diminishing however and its future publication will be reviewed in 2025.

- Trailwalker magazine; 3 issues of 1500 print run; 900 e-issues
- Calendar; 400 print run – 243 sold and remainder available as promotional material

#### Membership numbers

	TOTAL	NEW
2024	1298 (1643 people)	289
2023	1218	250
2022	1291	289
2021	1336	N/A
2020 [covid no walks]	1209	196

It is pleasing to note an increase in memberships.

PM&M also coordinated FoHT involvement in the annual Walkfest (Hiking Expo) to promote the start of the walking season in SA, as well as the End of Year Bash for members to celebrate their achievements.

## Office & Administration – Chair Dom Henschke

2024 has been a transition year for the Office Committee as long-standing chair, Dom Henschke, has retired from the position. A planning workshop reiterated the purpose and critical function of the Office and examined the many and varied tasks undertaken by the volunteers to ensure they were all necessary and accounted for within the roles of the Office committee.

Members and hikers rely on our welcoming office volunteers for guidance with everything from sorting out website log-in and walk registrations to buying maps or obtaining information about hiking the Heysen. The Office team also manages the on-line shop as well as coordinate distribution of hard copy Trailwalker Magazine and Calendars. It also provides an essential support function to the Council and the various committees.

### *2024 Friends Office and Website Sales summary*

MAPS		OTHER	
Heysen Trail	1407	Heysen Highlights	159
Walk the Yorke	189	Calendars	243
Lavender Trail	94		
Heysen Wall Chart	37		

## LOOKING TO THE FUTURE?

- Website Review: Expected to be completed in 2025
- Heysen Trail Governance: as a key member of the Heysen Trail partnership that manages the Trail, we will work to implement the recommendations of the review
- Continue to improve the infrastructure along the Trail including a possible new campsite at Mylor, a further 15 water tank telemetry units, and replacement after the Mt Remarkable bushfire

## THANKYOU

I would like to give my personal thanks, and on behalf of the Friends, to the following members for their invaluable support and commitment to the management of our organization over many years.

- Basia Samcewicz      outgoing Treasurer
- Dom Henschke        outgoing Coordinator for the Office committee
- Barbara Deed        outgoing Coordinator for the PM&M committee

**Neil Hendry**  
**President**

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**FRIENDS OF THE HEYSEN TRAIL &  
OTHER WALKING TRAILS INC.**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2024**

**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Membership subscriptions		29,109	27,100
Sale of goods		29,859	26,212
Walking revenue		149,779	130,704
Advertising revenue		3,601	4,558
Grants & awards		35,113	18,586
Donations		10,147	6,837
Contribution to the Northern Trailhead	2	102,895	-
Interest received		13,850	4,684
Sundry revenue		240	223
<b>Total gross revenue</b>		<b>\$374,593</b>	<b>\$218,904</b>
less discounts		(890)	(883)
<b>Total net revenue</b>		<b>\$373,703</b>	<b>\$218,021</b>
<b>Cost of activities</b>			
Cost of sales		18,096	16,012
Walking costs		103,661	78,418
<b>Total cost of activities</b>		<b>\$121,757</b>	<b>\$94,430</b>
<b>Gross profit</b>		<b>\$251,946</b>	<b>\$123,591</b>
<b>Less expenditure</b>			
Administrative expenses		37,466	35,621
Office expenses		17,684	19,804
Bank charges		4,388	3,139



Promotion, membership & marketing expenses		12,601	27,641
Trail development expenses	3	56,598	52,775
Northern Trailhead expenditure	2	127,888	11,841
<b>Total expenditure</b>		<b>\$256,625</b>	<b>\$150,821</b>
<b>Operating surplus/(deficit)</b>		<b><u>(\$4,679)</u></b>	<b><u>(\$27,230)</u></b>

**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31<sup>ST</sup> DECEMBER 2024**

	Note	2024 \$	2023 \$
<b>Current assets</b>			
Cash at bank and on hand		218,729	253,167
Trade debtors		792	321
Other debtors		3,460	-
Payments in advance		5,520	5,454
Inventories	4	11,863	12,354
<b>Total current assets</b>		<b>\$240,364</b>	<b>\$271,296</b>
<b>Non-current assets</b>			
Plant & equipment	5	4,152	5,947
Intangible assets	6	15,400	-
Epworth building bond		828	828
Beyond bank share		2	2
<b>Total non-current assets</b>		<b>\$20,382</b>	<b>\$6,777</b>
<b>TOTAL ASSETS</b>		<b>\$260,746</b>	<b>\$278,073</b>
<b>Current liabilities</b>			
Trade creditors		4,523	2,003
Other creditors & accruals		6,789	4,582
Deferred income		1,400	18,479
Net GST payable/(receivable)		(1,160)	(864)
<b>Total current liabilities</b>		<b>\$11,552</b>	<b>\$24,200</b>
<b>TOTAL LIABILITIES</b>		<b>\$11,552</b>	<b>\$24,200</b>

**NET ASSETS****\$249,194****\$253,873****MEMBERS FUNDS**

Opening balance

253,873

281,103

Add operating surplus/(deficit)

(4,679)

(27,230)

**TOTAL MEMBERS FUNDS****\$249,194****\$253,873**

**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>	1(c)		
Receipts from donations and contributions		115,542	6,739
Grant receipts		27,855	23,080
Interest received		10,390	4,684
Member and customer receipts		228,361	212,718
Payments to suppliers		(400,486)	(261,898)
<b>Net cash flows from operating activities</b>		<b>(\$18,338)</b>	<b>(\$14,677)</b>
 <b>Cash flows from investing activities</b>			
Plant & equipment purchases		(700)	-
Intangible asset expenditure		(15,400)	
Disposal of plant & equipment			-
<b>Net cash flows from investing activities</b>		<b>(\$16,100)</b>	<b>-</b>
 Net increase/(decrease) in cash for the period		(34,438)	(14,677)
Cash at the beginning of the period		253,167	267,844
<b>Cash at the end of the period</b>		<b><u>\$218,729</u></b>	<b><u>\$253,167</u></b>



**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER 2024**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Framework**

The financial statements are special purpose financial statements prepared in order to satisfy the needs of the members and the financial reporting requirements of the constitution and the Associations Incorporation Act 1985. The Council has determined that the Association is not a reporting entity as the users of the financial statements are able to obtain additional information to meet their needs.

**Statement of Compliance**

The financial report has been prepared in accordance with the accounting policies detailed below, the financial reporting requirements of the constitution and the Associations Incorporation Act 1985 and the basis of recognition and measurement specified by all Australian Accounting Standards (other than detailed below).

**Basis of Preparation**

The financial statements have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

**a) Income**

<b>Income type</b>	<b>Recognised in profit or loss</b>
Membership subscriptions	Immediately
Sale of goods	Immediately
Walking revenue	When the walk to which the revenue relates takes place
Advertising revenue	When the publication in which the advertising appears is distributed
Grants	When the specific performance obligations in the funding agreement is satisfied
Donations – received for a special project	When the costs of the special project are incurred. This is an exception to AASB 1058
Donations – other	Immediately
Interest received	Recorded on an accrual basis

**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)**

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

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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 Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included in the statement of financial position.

**NOTE 2: NORTHERN TRAILHEAD**

A summary of the contributions to support the redevelopment of the Northern Trailhead (NTH). The 2023 comparative figures have been restated to reflect the spend on the NTH in that year.

Contributions received from	2024 (\$)	2023 (\$)
DEW	30,000	-
Department of Infrastructure & Transport	22,727	-
Members of the Friends	22,235	-
Warren Bonython Foundation	17,543	-
Outback Communities Authority	7,790	-
Ultra Series	1,400	-
Retired Active SA Bushwalkers	1,200	-
<b>Total contributions to NTH</b>	<b>\$102,895</b>	<b>-</b>
Contribution by Friends	24,993	11,841
<b>Total spend on NTH</b>	<b>\$127,888</b>	<b>\$11,841</b>

**NOTE 3: TRAIL DEVELOPMENT**

A summary of the funding to support the development of the Heysen Trail. The 2023 comparative figures have been restated to exclude the spend on the NTH in that year.

	2024 (\$)	2023 (\$)
Funded by Friends	17,012	31,571
Funded by DEW for maintenance	25,111	12,283
Funded by DEW for materials	10,002	6,303
Funded by special purpose donation	4,473	2,618
<b>Total trail development</b>	<b>\$56,598</b>	<b>\$52,775</b>

**NOTE 4: INVENTORIES**

Inventories are comprised of the following stock:

	2024 (\$)	2023 (\$)
Heysen Highlights	5,746	6,312
Books	634	838
Maps	4,562	4,405
Clothing & badges	921	799
<b>Total inventories</b>	<b>\$11,863</b>	<b>\$12,354</b>

**NOTE 5: PLANT & EQUIPMENT**

Plant and equipment is recorded at cost less, where applicable, any accumulated depreciation. The depreciable amount of all plant and equipment is depreciated on a prime cost basis over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

	2024 (\$)	2023 (\$)
Computers & printers @ cost	7,239	7,239
Less accumulated depreciation	7,039	5,306
	<b>200</b>	<b>1,933</b>
Equipment @ cost	5,738	5,038
Less accumulated depreciation	1,786	1,024
	<b>3,952</b>	<b>4,014</b>
<b>Total plant &amp; equipment</b>	<b>\$4,152</b>	<b>\$5,947</b>



#### NOTE 6: INTANGIBLE ASSETS

The website redevelopment and logo redesign are recorded at cost. Whilst they have a finite life, they are not yet in use by the Association as at 31 December 2024 therefore have not accumulated any amortisation.

	2024 (\$)	2023 (\$)
Website redevelopment	8,600	-
Less accumulated amortisation	-	-
	<b>8,600</b>	-
Logo redesign	6,800	-
Less accumulated amortisation	-	-
	<b>6,800</b>	-
<b>Total intangible assets</b>	<b>\$15,400</b>	-

#### NOTE 7: FUTURE COMMITMENTS

The Association has budgeted \$70,380 to the website redevelopment project in 2025.

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**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC**  
**COUNCIL STATEMENT**

The attached financial report present fairly the results of the operation of the Association for the financial year ending 31<sup>st</sup> December 2024 and the state of affairs of the Association as at the end of the financial year.

The Council has reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

The statement is made in accordance with a resolution of the Council and is signed for and on behalf of the Council.

Dated this 19<sup>th</sup> day of April 2025

Signed by *Neil Hendry*

Position held on Council: President

Signed by *Rudy Pieck*

Position held on Council: Treasurer

**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC.**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC.**

**Opinion**

We have audited the financial report of Friends of the Heysen Trail & Other Walking Trails Inc. (the Association), which comprises the statement of financial position as at 31 December 2024, the statement of comprehensive income 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 other explanatory information and the Council Statement.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of Friends of the Heysen Trail & Other Walking Trails Inc. as at 31 December 2024 and its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the financial reporting requirements of the *Associations Incorporation Act 1985*.

**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 (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**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 satisfy the needs of the members and meet the financial reporting requirements of the Constitution and the *Associations Incorporation Act 1985*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Council for the Financial Report**

The Council is responsible for the preparation and fair presentation of the financial report in accordance with the accounting policies described in Note 1 to the financial statements and the financial reporting requirements of the *Associations Incorporation Act 1985* and for such internal control as the Council determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC.**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**FRIENDS OF THE HEYSEN TRAIL & OTHER WALKING TRAILS INC.**

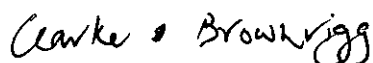
**Auditor's Responsibilities for the Audit of the Financial Report**

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.

As part of an audit in accordance with 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council's 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 the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



CLARKE AND BROWNRIGG  
Chartered Accountants  
25 March 2025



CR CLARKE  
Partner and registered auditor number 5024  
8 Angas Street, Kent Town SA 5067

