



Aboriginal Sobriety Group

INDIGENOUS CORPORATION
ICN 8376

ANNUAL REPORT 2024/25



ANNUAL REPORT 2024/25

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Cheif Executive Officer's Report

Patricia Cotton, CEO
Aboriginal Sobriety Group Indigenous Corporation

This has been a year of reflection, resilience, and renewal for the Aboriginal Sobriety Group (ASG). It has been an honour to be appointed CEO and to lead such a dedicated team of people who continue to walk alongside community every day. Despite the challenges faced across the sector, ASG has stood strong, grounded in our cultural values and guided by our vision for healing, recovery, and self-determination.

Strategic Direction and Growth

This year marked significant progress in delivering on ASG's Strategic Plan 2025-2030 embedding cultural authority, strengthening partnerships, and expanding our service reach. We have continued to build on our core pillars of **healing, recovery, and community connection**, with a focus on creating pathways that are led by Aboriginal voices and grounded in community strengths.

A major milestone for ASG this year was the relocation from our long-standing office in the heart of Adelaide on Wakefield Street, which we shared with Nunkuwarrin Yunti. This move marked the end of an important chapter in ASG's history. A place that held deep connections and shared purpose. We are now proud to be in our own space in Kilburn, where we have the opportunity to grow, shape our future, and strengthen our identity as an independent Aboriginal community-controlled organisation. This new base allows ASG to build its own footprint, expand programs, and create a culturally safe environment for staff and community.

Our strategic priorities have centred on strengthening our workforce, improving governance and accountability, and ensuring that every ASG site from Adelaide to the Riverland and Murray Bridge operates with shared purpose and cultural integrity. While our 2024/25 audit confirmed an expected deficit, we have worked tirelessly to stabilise our finances and rebuild confidence. Through strong

leadership, careful management, and renewed funding relationships, ASG has moved beyond this period and is now positioned to grow sustainably for the community we serve.

National and Global Leadership

This year also brought an opportunity to represent ASG and Australia's Aboriginal community-controlled sector on the global stage. Travelling to **Santiago, Chile**, for the **Global Homelessness Conference** was a humbling and inspiring experience. Sharing ASG's story alongside international partners highlighted the universality of housing and social justice challenges and reinforced that culture, belonging, and connection to Country are at the heart of recovery. Our participation opened doors to future collaboration and reaffirmed that community-led, culturally grounded practice is a model recognised and respected worldwide.

Tackling Tobacco Program

Through the Cancer Council small grants, ASG launched a vibrant and community-driven campaign that sparked conversations around smoking and vaping across the Riverland, Murray lands and Adelaide regions. We developed educational resources and delivered brief interventions through our Mums and Bubs groups. The project has become a platform for youth voices and family wellbeing, blending creativity with health promotion and continuing our long tradition of empowering community through education and choice.

MAP - Adelaide and Murray Bridge

Our Mobile Assistance Patrol (MAP) teams in both Adelaide and Murray Bridge continued to be the heartbeat of ASG's frontline support.

In Adelaide, the team worked tirelessly to provide safe transport, harm minimisation, and on-the-ground support for community members experiencing homelessness or distress. MAP remains a trusted and visible service that helps prevent incarceration and provides safety during times of vulnerability.

In Murray Bridge, MAP continued to expand its reach across regional communities, offering flexible responses and transport for those in crisis. We are deeply grateful for the partnership with Kalparrin Community Inc, who provided a base for our staff earlier in the year and supported us in strengthening local engagement. Our recent move to Moorundi Aboriginal Community Controlled Health Service marks a new chapter a true ACCO-to-ACCHO partnership that reflects unity, respect, and collaboration. Together, we are bridging service gaps and creating culturally safe pathways for community care.

Riverland and Homelessness Services

Our Riverland team has continued to deliver outstanding work across Berri, Loxton, Renmark, and Barmera, providing alcohol and other drug support, brief interventions, and homelessness assistance. The team's ability to respond to local needs with empathy, cultural understanding, and flexibility remains a defining strength.

The Homelessness Service here in Adelaide has navigated another challenging year marked by high demand and limited resources, yet our staff have continued to go above and beyond. They have built trust with clients, advocated for housing and wellbeing, and delivered supports that restore dignity and hope. These programs show ASG's unwavering commitment to addressing the intersecting challenges of housing, health, and recovery.

Partnerships and Collaboration

Our success this year would not have been possible without the many partners who walk alongside us. From government agencies and health providers to Aboriginal community-controlled organisations, each partnership represents shared trust and a collective vision for change. Together, we have built stronger referral

pathways, developed culturally safe spaces, and amplified community voices. The introduction of the new **AOD Program in Murray Bridge** reflects what can be achieved through collaboration bringing much needed support and counselling to families in need.

Gratitude and Reflection

To the ASG Board of Directors, thank you for your ongoing guidance, leadership, and dedication to community and to ASG. Your support has been instrumental in steering ASG through times of change and growth.

To our staff, I want to extend my deepest appreciation and heartfelt thanks. You are the backbone of ASG, without you, this organisation simply would not exist. The work you do every day, often quietly and without recognition, changes lives. Your resilience, compassion, and cultural strength have carried us through this tricky year and reflect the very spirit of ASG, healing, respect, and hope in action.

A special thank you goes to **Andrea Khan** for her wisdom, knowledge, and leadership within ASG. As our former General Manager and once the leader of this organisation, your guidance and love for our community have left a lasting impact. On behalf of the Board, staff, and community, we thank you for all you have given to ASG and wish you every success and happiness in your new role.

As we move forward, ASG remains steadfast in its mission to provide culturally safe, community-driven, and healing-focused services. We will continue to rise above challenges, honour our cultural responsibilities, and create new opportunities for our people. The future is strong, and our commitment to community is unwavering.

Patricia Cotton
Chief Executive Officer
Aboriginal Sobriety Group Indigenous Corporation

Mobile Assistance Program (MAP) Adelaide and Murray Bridge

“Non-judgmental and made me feel safe within myself.”

Adelaide Operations

The Adelaide Mobile Assistance Patrol (MAP) team continued to deliver essential transport and outreach support across the CBD and surrounding suburbs throughout 2025. The team maintained strong working relationships with SAPOL, the City of Adelaide, and local homelessness services to reduce the number of Aboriginal people sleeping rough or at risk of incarceration.

Adelaide’s night patrols operated seven days a week, ensuring a consistent and culturally safe presence in key hotspots such as the parklands, Central Market precinct, and North Terrace area. The team’s presence provided reassurance to community members, visitors, and service partners alike.

Ongoing collaboration with emergency accommodation providers, sobering-up units, and hospital social workers strengthened referral pathways and reduced response times for clients needing immediate care.

Key Achievements in Adelaide:

- Sustained strong relationships with SAPOL and homelessness outreach teams.
- Assisted hundreds of community members to access safe accommodation and transport.
- Supported cultural events such as NAIDOC Week, Reconciliation Week, and community memorials.
- Welcomed new female team member, **Jania Stone**, bringing renewed energy and cultural leadership to the team.

Murray Bridge Operations

The Murray Bridge MAP team continued to grow in confidence and capability throughout 2025. The service plays a vital role in supporting local Aboriginal families and individuals, particularly those impacted by AOD issues, homelessness, or transport barriers in regional and remote areas.

Operating in close collaboration with the Murray Bridge AOD Outreach Program and local health and community services, the MAP team responded to community needs through flexible, on-the-ground engagement.

This included providing transport to medical appointments, cultural events, and safe places for individuals at risk, as well as delivering supplies and welfare checks in the early hours of the morning.

Throughout the year, **MAP benefited from a strong partnership with Kalparrin Community Inc**, who generously provided space for our staff to operate from. This partnership created stability and a culturally safe base for delivering services and strengthened our shared commitment to supporting Aboriginal people in the Murray lands region. We have greatly valued this partnership their openness and support have allowed MAP to grow, connect, and respond effectively to local needs.

Recently, the MAP team relocated to **Moorundi Aboriginal Community Controlled Health Service**, marking the beginning of a new chapter for the program. Sharing space with another ACCHO has created a true **ACCO-to-ACCHO partnership**, grounded in cultural respect, trust, and collaboration. This move reflects our joint commitment to bridging service gaps and ensuring our community receives holistic, wraparound care. We are excited about the journey ahead and the new opportunities that will emerge through this partnership.

The team’s presence has become well-recognised by both the Aboriginal community and mainstream partners, helping to bridge service gaps in a culturally safe and non-judgemental way.

Key Achievements in Murray Bridge:

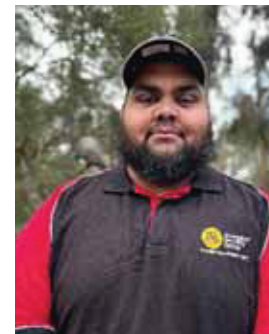
- Strengthened partnerships with local SAPOL, hospital emergency staff, and community health services.
- Delivered outreach across high-need areas, including Mypolonga, Taillem Bend, and Wellington.
- Provided immediate response and referral for individuals in crisis, often preventing hospitalisations or arrests.
- Increased community visibility of MAP’s role through joint patrols and cultural awareness sessions.



“So welcoming and supportive in all cultural ways.”

Shared Reflections

Across both Adelaide and Murray Bridge, MAP remains a trusted and respected service within community. The program embodies ASG’s commitment to *healing through action*—providing safe transport, reducing harm, and building relationships that lead to longer-term wellbeing and recovery. Looking ahead, MAP aims to continue strengthening links between its metropolitan and regional teams, sharing learnings and supporting each other to deliver a consistent, culturally grounded service across South Australia.



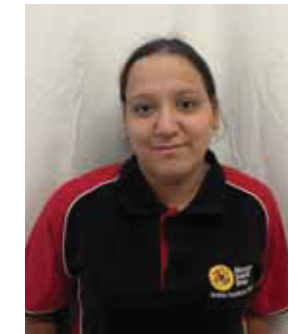
Marley Rigney



Kenny Sumner



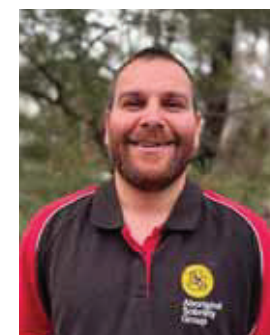
Leigh Rigney



Jania Stone



Benjamin Stone



Jason Martin

Thankyou...

Thanks to the entire MAP team for your hard work, professionalism, and positive spirit throughout 2025. Your continued efforts make a real difference every day.

Riverland Report

“Can’t speak highly enough – incredibly principled and ethical.”

Acknowledgement to Country

We would like to acknowledge the First Peoples of the River Murray and Mallee Region, the Ngaiawang, Ngawait, Nganguruku, Erawirung, Ngintait, Ngaralte & Ngarkat people, the traditional owners of the land on which we meet today and pay my respects to their Elders past and present and extend that respect to other Aboriginal and Torres Strait Islander people who are present today.

In the Riverland, the Aboriginal Sobriety Group (ASG) provides a range of culturally responsive programs that promote Social and Emotional Wellbeing (SEWB) and Alcohol and Other Drugs (AOD) support for the Riverland community.

Due to our unique setup in the Riverland, the majority of our services are delivered in-house or through outreach, ensuring accessibility for community members across the region. Our supports include AOD and wellbeing case management, psychology and mental health services, and access to culturally safe spaces where community members can engage in education, healing, and recovery.

In the Riverland, our practice is firmly grounded in the belief that connection to culture is the strongest form of harm minimisation and social and emotional wellbeing. We continue to facilitate a range of cultural programs and healing activities that strengthen identity, resilience, and belonging within our community.

Our Programs

- Aboriginal Mental Health Program
- Alcohol and Other Drugs (AOD) Youth Work
- Psychology Services
- Traditional Healing
- Social and Emotional Wellbeing Support

Aboriginal Mental Health Program

The Aboriginal Mental Health Program operates under an integrated stepped-care model, providing person-centred, culturally responsive mental health support for Aboriginal and Torres Strait Islander people across the Riverland. The program adopts a holistic approach that addresses both the cultural and social determinants impacting mental health and wellbeing, promoting strength-based healing and empowerment.

Our team delivers culturally safe mental health assessments, interventions, community education, case management, resource sharing, and referrals to local supports when needed. The program continues to focus on supporting individuals, families, and communities to achieve improved mental health outcomes through culturally grounded care.

Aboriginal Youth AOD Program

Supported by Country SA PHN (CSAPHN), the Aboriginal Youth AOD Program works from a community-based, culturally responsive model to support Aboriginal and Torres Strait Islander young people across the Riverland.

The program delivers early intervention education, harm minimisation and reduction strategies, brief interventions, case management, and SEWB group sessions within schools and community settings. The Youth AOD Worker engages directly with young people and their families, promoting a holistic approach that strengthens cultural identity, responsibility, and wellbeing. Connection through culture is a harm minimisation strategy that is interwoven through all aspects of service delivery.

Weekly group sessions continue to run across several Riverland high schools and primary schools, providing ongoing prevention and support services for young people.

Psychology Services

Kym Schellen, a Registered Psychologist, continues to provide invaluable support to individuals, families, and children through the Riverland ASG site.

Kym’s professional expertise and deep understanding of the community’s needs make him a vital part of the Riverland ASG service network, contributing greatly to the region’s overall wellbeing.



Traditional Healing

In partnership with the Anangu Ngangkari Tjutaku Aboriginal Corporation (ANTAC) and with support from CSAPHN, Riverland ASG continued to offer traditional healing clinics for the community in 2025. ANTAC’s Ngangkari healers—respected Pitjantjatjara and Yankunytjatjara traditional healers—bring forward ancient healing practices that have been passed down through generations. These sessions reconnect community members with Aboriginal spiritual healing traditions.

Networking and Stakeholder Engagement

In the Riverland, ASG continues to build and maintain strong partnerships with other Aboriginal Community Controlled Health Organisations (ACCHOs) and local service providers, including Aboriginal Health, Aboriginal Family Support Services, Relationships Australia, Riverland Community Mental Health, Riverland Domestic Violence Service, Aboriginal Community Connect, MIND, KWY, SAPOL, AC Care, ADAC, and many others.

These partnerships are vital to strengthening service delivery and improving outcomes for the Riverland community. Through collaboration and shared commitment, we are able to provide more holistic, culturally responsive, and coordinated support to community members.

“Approaches from a place of community need – focus on collective impact in the best interests of community.”

In the Riverland ASG also actively contributes to a number of regional committees and networks, including the Riverland Domestic Violence Action Group, Riverland Child and Family Safety Network, NAIDOC Committee, Riverland Mallee Coorong Aboriginal Interagency Network and the Riverland Advisory Group.

Our involvement in these networks ensures that the voices, needs, and aspirations of Aboriginal and Torres Strait Islander people in the Riverland remain central to local service planning, delivery, and community development.

Community Engagement and Events

Throughout the year, ASG has remained actively involved in a range of community events, cultural programs, and group activities that strengthen connection, wellbeing, and cultural identity across the Riverland region. Our ongoing commitment to promoting culture, healing, and community connection has been reflected through participation and leadership in several key events and initiatives during the year.

Cultural Connections Day on Country

ASG, AC Care, Aboriginal Community Connect, Riverland ADAC, FocusOne Health, Gerard Council and supported by Country SA PHN came together to host a cultural day on country for the Riverland community. Over 100 community members participated in a day of culture and connection at Red Bank.

“...saved my life...”

National Sorry Day

In the Riverland ASG was proud to support and participate in this year’s National Sorry Day event, standing alongside community members to acknowledge the strength and resilience of the Stolen Generations, their families, and communities.

NAIDOC Week Celebrations

ASG proudly participated in NAIDOC Week 2025, celebrating the history, culture, and achievements of Aboriginal and Torres Strait Islander peoples. Staff and community members came together for local events, cultural activities, and community gatherings that promoted pride, resilience, and unity. Our presence at NAIDOC reinforced our commitment to celebrating culture and strengthening relationships across the wider Riverland community.

Youth Groups

ASG continued to deliver Youth Group programs across the region, providing safe and engaging spaces for young people to connect, learn, and grow. Activities focused on building self-esteem, making positive choices, and fostering a sense of cultural pride. The youth groups also worked to reduce social isolation and encourage young people to become active participants in their communities.

SALA Girls Group Art Exhibition

This year, the SALA Girls Group Art Exhibition showcased the creativity and cultural expression of young Aboriginal women in the Riverland. Guided by ASG staff, the girls explored art as a form of healing and storytelling, producing powerful pieces that reflected their identity, strength, and connection to Country. The exhibition was a proud moment for both the participants and the wider community.



“Doing really good work – an important player in the alliance.”

Cultural Connection Group Work in Schools

The Cultural Connection group work continued to build strong partnerships with local schools, delivering culturally informed group work sessions with Aboriginal students. These sessions focused on identity, belonging, respect, and wellbeing through art, storytelling, and yarning. The program has played an important role in strengthening cultural pride and promoting positive mental health among young people in the education setting.

Good News Story

When this client first engaged with ASG, they were experiencing multiple challenges, including AOD issues, social isolation, and difficulty maintaining engagement with services, school and the wider community. Their level of disconnection from community and support networks presented significant barriers to their wellbeing.

Through consistent, trauma-informed, and culturally responsive case management, ASG staff were able to build a foundation of trust and provide holistic person-centred support based on the needs of the client. Over time, the client’s confidence and motivation increased, enabling them to make positive lifestyle changes and re-

engage with their community.

As a result of this ongoing support, the client has achieved several significant outcomes:

- Part-time employment, contributing to financial independence and self-esteem.
- Active participation in community and youth group activities.
- Significant reduction in drug use, leading to improved health and wellbeing.

This case highlights the effectiveness of ASG’s culturally safe and person-centred approach in supporting individuals to achieve meaningful change. It demonstrates how sustained commitment, trust-based relationships, and community cultural connections can lead stability and self determination whilst maintaining and sustaining real change.

“Caring, compassionate, understanding staff – wonderful role models in community.”





“Great organisation – very respected through the community.”

Western Adelaide Aboriginal Specific Homelessness Service

The Western Adelaide Aboriginal Specific Homelessness Service provides crisis accommodation and support for Aboriginal and Torres Strait Islander people aged 18 years and over who are experiencing homelessness, at risk of homelessness, or in crisis.

Our service offers culturally appropriate and client-centred support to help individuals access safe housing, connect with community resources, and work towards long-term stability and wellbeing.

As part of the Adelaide North Western Homelessness Alliance, we work collaboratively with other local services to ensure coordinated and effective support for people in need.

Our homelessness program includes two crisis accommodation hostels:

- Cyril Lindsay House – for Aboriginal and Torres Strait Islander men
- Loretta Sumner House – for Aboriginal and Torres Strait Islander women

We also provide case management and support for 10 Aboriginal and Torres Strait Islander families living in our Supported Housing Properties while also servicing the community and providing case management support for some clients on an outreach basis.

“Gets stuff done - talks and delivers - backs up with action.”

Rinta Ruwe Ninkawi’s Group (Mums and Bubs Group)

Now in its seventh consecutive year, the Rinta Ruwe Ninkawi’s Group (Mums and Bubs Group) provides a culturally safe and nurturing space for mothers of Aboriginal and Torres Strait Islander children. The program focuses on supporting mothers’ physical, mental, and spiritual wellbeing, recognising that healthy mothers raise healthy families.

The group offers opportunities for women to yarn, learn, and connect, building stronger, safer, and healthier relationships with themselves, their families, and their culture.

Through these events and programs, ASG continues to walk alongside community – promoting healing, empowerment, and connection through culture. Our participation in these initiatives reflects our ongoing commitment to providing culturally grounded, community-led support for Aboriginal and Torres Strait Islander people in the Riverland.

The Rinta Ruwe Ninkawi’s Group connects with a local Mimini’s Group on a fortnightly basis and engage in activities such as: boxing, platter making, wood burning, fishing, fitness sessions, feather flowering, therapeutic drumming, Tackling Tobacco Workshop, making clay windchimes.

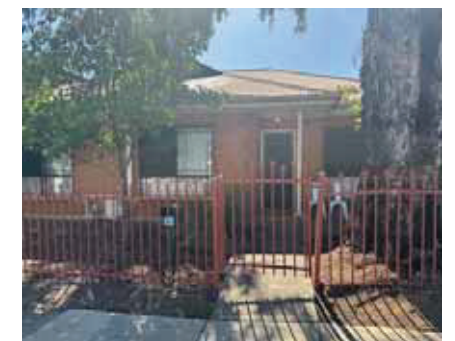
The Rinta Ruwe Ninkawi’s Group will continue into the new year with a strong focus on strengthening cultural connections within community. The group aims to share cultural knowledge, stories, and traditional practices with younger generations to foster pride, identity, and belonging. By engaging with the younger generation in a culturally safe and interactive way, the Rinta Ruwe Ninkawi’s Group will play an important role in promoting understanding, respect, and connection to culture, ensuring that cultural knowledge is passed on and celebrated within the community.



Dani Fisher
Team Leader



Cyril Lindsay House



Loretta Sumner House



Nick Frost
Case Worker



Michele Hill
Case Worker



Daryce Stewart
Residential Care worker



Antonio Highfold
Residential Care Worker

Our ASG case workers and residential care workers empower clients by supporting living skills development, employment opportunities, and training to help them achieve independence while promoting a sober and healthy lifestyle.

"Can go to sleep properly."



A few of our happy clients on their sign-up day at their new homes.

ASG sits on the Supported and Temporary Housing Panel within the Alliance. Through this process, clients from across the Alliance are nominated for available housing, and the panel makes informed decisions about successful applicants. Through this collaborative approach and our partnerships with various community housing organisations, the ASG Homelessness Program has successfully supported 12 clients into supported housing and the start of their independent living journey while being able to house one client in a long-term property.

ASG continues to provide ongoing case management support once clients are housed, ensuring they remain stable, engaged, and have positive outcomes with their tenancies.

We are fortunate to have the ongoing support of the Zeal Collective, a charity organisation that provides food hampers and essential items for children to our families during times of financial hardship. This partnership is greatly valued and deeply appreciated by both our clients and staff.

ASG would also like to thank our many stakeholders and partners who continue to support our clients, including:

- Aboriginal Courts
- Aboriginal Legal Rights Movement
- Anglicare
- Centacare
- Cornerstone Housing
- Elders and Community Members
- Junction Housing
- KWW
- Unity Housing
- Uniting SA
- Community Housing Limited
- Housing SA
- Salvation Army
- Believe Housing
- Wyatt Grants
- Adelaide Furniture and Electrical

Your ongoing collaboration and support make a lasting difference in the lives of the Aboriginal and Torres Strait Islander people we work with.



"Strong contributor to case study discussions."



ASG's Homelessness Team at NAIDOC in the North



Reconciliation in the West 2025



Stretton Centre 10th Anniversary Celebration



"Very good at taking feedback on board – open to new perspectives, changing priorities and discussing strategic opportunities and risks."



"Gives stability and structure to my life."



"Can't speak highly enough - incredibly principled and ethical."



"Engagement and support from workers."



ANNUAL REPORT 2024/25

FINANCIAL STATEMENTS

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ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

ABN : 72 493 704 912

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION
 ABN : 72 493 704 912

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION
 ABN : 72 493 704 912

DIRECTORS' REPORT

The directors present their report, together with the financial statements, on the corporation for the year ended 30 June 2025.

Directors

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

| | |
|------------------------|-----------------------------|
| Polly Sumner- Dodd | Chairperson |
| Jonathon Louth | Director |
| Major Sumner | Director |
| Timothy Agius | Director |
| Ann-Margaret Newchurch | Director Appointed 19/12/24 |
| Lisa Woods | Director Appointed 19/12/24 |
| Mac Hayes | Director Resigned 22/8/24 |

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

Principal Activities

The principal activities of the corporation during the financial year are to support the journey towards sobriety, cultural connections, health, wellbeing, safety and security for our clients and community.

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

Significant Changes in the State of Affairs

There was no significant change in the state of affairs of the corporation during the year.

Operating results

The corporation incurred an operating deficit for the year of \$418,724 (2024: \$407,920 deficit).

Subsequent events

There has not been any matter or circumstance occurring subsequent to the end of the financial year and not disclosed in the financial statements that has significantly affected, or may significantly affect, the operations of the corporation, the results of those operations, or the state of affairs of the corporation in future financial years.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2025 has been received and can be found on page 15 of the financial report.

Signed in accordance with a resolution of the Board



Director



Director

Dated this 30th day of October 2025

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION
ABN : 72 493 704 912

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

| | Note | 2025 \$ | 2024 \$ |
|---|------|------------------|------------------|
| Revenue and other income | 2 | 2,469,567 | 2,696,974 |
| Employee benefits expenses | | (2,265,048) | (2,342,589) |
| Amortisation expenses | 7 | (19,444) | (34,309) |
| Depreciation expense | 6 | (59,961) | (67,646) |
| Finance costs | | (407) | (2,070) |
| Insurance expense | | (81,666) | (80,901) |
| Legal and consulting fees | | (58,979) | (165,290) |
| Motor vehicle expenses | | (96,433) | (86,307) |
| Occupancy Expenses | | (80,632) | (104,589) |
| Program & Client expenses | | (39,286) | (42,529) |
| Repairs and Maintenance expense | | (33,759) | (24,289) |
| Staff training expenses | | (22,358) | (31,107) |
| Other expenses | | (130,318) | (123,268) |
| Current year surplus (deficit) before income tax | | (418,724) | (407,920) |
| Income tax expense | | - | - |
| Net Current year surplus (deficit) | | (418,724) | (407,920) |
| Other comprehensive income | | - | - |
| Total comprehensive income attributable to members of the entity | | (418,724) | (407,920) |

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes
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ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION
ABN : 72 493 704 912

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

| | Note | 2025 \$ | 2024 \$ |
|--------------------------------------|------|------------------|------------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 505,185 | 832,392 |
| Trade and other receivables | 4 | 3,828 | 61,552 |
| Other current assets | 5 | 13,909 | 13,199 |
| TOTAL CURRENT ASSETS | | 522,923 | 907,143 |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 6 | 1,019,959 | 1,021,054 |
| Right of use assets | 7 | 10,046 | 17,618 |
| TOTAL NON-CURRENT ASSETS | | 1,030,005 | 1,038,672 |
| TOTAL ASSETS | | 1,552,927 | 1,945,815 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 8 | 149,975 | 160,662 |
| Contract liabilities | 9 | 161,327 | 95,662 |
| Lease liabilities | 11 | 10,031 | 18,096 |
| Employee benefits | 10 | 155,911 | 168,907 |
| TOTAL CURRENT LIABILITIES | | 477,244 | 443,327 |
| NON-CURRENT LIABILITIES | | | |
| Employee benefits | 10 | 24,865 | 32,945 |
| TOTAL NON-CURRENT LIABILITIES | | 24,865 | 32,945 |
| TOTAL LIABILITIES | | 502,109 | 476,272 |
| NET ASSETS | | 1,050,819 | 1,469,543 |
| EQUITY | | | |
| Retained surplus | | 742,692 | 1,191,416 |
| Asset revaluation surplus | 12 | 183,855 | 183,855 |
| Asset replacement reserve | 12 | 124,272 | 94,272 |
| TOTAL EQUITY | | 1,050,819 | 1,469,543 |

The above Statement of Financial Position should be read in conjunction with the accompanying notes
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ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION
ABN : 72 493 704 912

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

| | Retained Surplus \$ | Asset Replacement Reserve \$ | Asset Revaluation Surplus \$ | Total \$ |
|--|---------------------------|---------------------------------------|---------------------------------------|------------------|
| Balance at 1 July 2023 | 1,629,336 | 64,272 | 183,855 | 1,877,463 |
| Comprehensive income | | | | |
| Net surplus (deficit) for the year | (407,920) | - | - | (407,920) |
| Other comprehensive income for the year | | | | |
| Total comprehensive income for the year | (407,920) | - | - | (407,920) |
| Transfer from Reserve | (30,000) | 30,000 | - | - |
| Balance at 30 June 2024 | 1,191,416 | 94,272 | 183,855 | 1,469,543 |
| Balance at 1 July 2024 | 1,191,416 | 94,272 | 183,855 | 1,469,543 |
| Comprehensive income | | | | |
| Net surplus (deficit) for the year | (418,724) | - | - | (418,724) |
| Total comprehensive income for the year | (418,724) | - | - | (418,724) |
| Transfer to Reserve | (30,000) | 30,000 | - | - |
| Balance at 30 June 2025 | 742,692 | 124,272 | 183,855 | 1,050,819 |

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes
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ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION
ABN : 72 493 704 912

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

| | Note | 2025 \$ | 2024 \$ |
|---|------|------------------|------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Receipts from funding bodies and customers | | 2,736,144 | 2,892,979 |
| Payments to suppliers and employees | | (2,991,596) | (3,253,745) |
| Interest received | | 7,455 | 13,480 |
| Interest paid | | (407) | (2,070) |
| Net cash provided by (used in) operating activities | | (248,404) | (349,356) |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Payments for property, plant and equipment | | (58,866) | - |
| Net cash used in investing activities | | (58,866) | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Repayment of lease liabilities | | (19,937) | (52,163) |
| Net cash provided by (used in) financing activities | | (19,937) | (52,163) |
| NET INCREASE (DECREASE) IN CASH HELD | | (327,207) | (401,519) |
| Cash at the beginning of the financial year | | 832,392 | 1,233,911 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR | 3 | 505,185 | 832,392 |

The above Statement of Cash Flows should be read in conjunction with the accompanying notes
Page 5

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

NOTE 1 - MATERIAL ACCOUNTING POLICIES

The financial statements cover Aboriginal Sobriety Group Indigenous Corporation ("the corporation") as an individual entity. Aboriginal Sobriety Group Indigenous Corporation is a corporation incorporated in South Australia and operating pursuant to the Corporations (Aboriginal and Torres Strait Islander) Act 2006.

The material accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The corporation 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.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosure issued by the Australian Accounting Standards committee (AASB) and the Corporations (Aboriginal and Torres Strait Islander) Act 2006. The corporation is a not-for-profit corporation for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Critical Accounting Estimates

In preparing these financial statements, management has not made any significant judgements in the application of accounting policies, nor are there any key sources of estimation uncertainty that are expected to have a material effect on the amounts recognised. The financial statements are based on straightforward transactions, and the recognition and measurement of assets and liabilities do not involve complex or subjective assumptions.

Accounting Policies

(a) **Income Tax**

The corporation is not subject to income tax and therefore no income tax expense or income tax payable is shown in the financial statements.

(b) **Fair Value measurement**

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(c) **Property, Plant and Equipment**

Property

Land and buildings are shown at fair value, based on periodic, at least every 3 years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

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

(d) **Impairment of Assets**

At each reporting date the corporation assesses whether there is any indication that financial or non-financial assets may be impaired.

- Financial assets such as receivables are measured using the expected credit loss model under AASB 9. Losses are recognised in profit or loss when there is no reasonable expectation of recovery.
- Non-financial assets such as property, plant and equipment and intangibles are tested for impairment when indicators are present. An impairment loss is recognised when the carrying amount exceeds the recoverable amount of the asset or the cash-generating unit to which it belongs.

(e) **Right-of-use assets**

Right-of-use assets are recognised at the commencement of a lease and measured at cost, adjusted for lease incentives received. They are depreciated on a straight-line basis over the lease term, or the useful life of the asset where ownership transfers at the end of the lease.

The corporation applies the practical expedients available under AASB 16 by not recognising right-of-use assets or lease liabilities for leases of low-value assets or with terms of 12 months or less. Payments for these leases are expensed as incurred.

(f) **Employee Provisions**

Employee benefit obligations are recognised as expenses when services are rendered by employees.

- Short-term benefits such as wages, salaries and leave expected to be taken within 12 months are measured at the amounts expected to be paid.
- Other long-term benefits such as annual leave not expected to be settled wholly within 12 months and long service leave are measured at the present value of expected future payments.

Employee benefit liabilities are classified as current unless the corporation has an unconditional right to defer settlement for at least 12 months.

(i) **Revenue recognition**

The corporation recognises revenue as follows:

Revenue from contracts with customers

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

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

Donations

Donations are recognised at the time the pledge is made.

Grants

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

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

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

Capital grants

When the corporation receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The corporation recognises income in profit or loss when or as the corporation satisfies its obligations under the terms of the grant.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the corporation.

Rental income

Rental income is recognised on an accruals basis when the Corporation is entitled to it.

Interest Income

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

Other revenue

Other revenue is recognised on an accruals basis when the Corporation is entitled to it.

(j) 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 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 with other receivables or payables in the statement of financial position.

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 included in receipts from customers or payments to suppliers.

(k) Comparative Figures

When required by Accounting Standards or for improved presentation of the financial report, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(m) Contract Liabilities

Contract liabilities represent the corporation's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the corporation recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the corporation has transferred the goods or services to the customer.

(n) Lease liabilities

Lease liabilities are recognised at the commencement of a lease, measured at the present value of future lease payments discounted using the interest rate implicit in the lease, or the corporation's incremental borrowing rate if the implicit rate cannot be readily determined.

Lease liabilities are subsequently measured at amortised cost using the effective interest method and are remeasured when lease terms or payment indices change. Adjustments are recognised against the corresponding right-of-use asset, or in profit or loss if the asset has been fully depreciated.

The determination of the lease term, including whether options to extend or terminate are reasonably certain to be exercised, involves judgement and is assessed on a lease-by-lease basis.

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

(p) Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

(i) Performance obligations under AASB15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/value, quantity and the period of transfer related to the goods or services promised

(ii) Lease term and Option to Extend under AASB16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the corporation will make. The corporation determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the corporation.

(r) Economic Dependence

The corporation is dependent on Federal and State Government Departments ("Departments") for the majority of its revenue used to operate the business. At the date of this report, the committee has no reason to believe the Departments will not continue to support the corporation.

(s) Going Concern

The financial statements for the year ended 30 June 2025 have been prepared on a going concern basis. For the year ended 30 June 2025 the corporation recorded a deficit of \$418,724 (2024 \$407,920 deficit)

Notwithstanding the deficit result, the Board believes the going concern is appropriate. This expectation is based on the following:

- Continued support from funding bodies
- Successful grant tender applications
- Management and costs restructure resulting in a improved and profitable operation

After taking into account all available information, the Board has concluded that there are reasonable grounds to believe:

- The corporation will be able to pay its debts as and when they become due and payable; and
- The basis of preparation of the financial report on a going concern basis is appropriate.

No adjustments were made to the assets and liabilities within the financials statements in relation to this uncertainty.

| NOTE 2: REVENUE AND OTHER INCOME | 2025 | 2024 |
|---|------------------|------------------|
| | \$ | \$ |
| Revenue from contracts with customers: | | |
| Grant income | 2,382,944 | 2,485,083 |
| NDIS Services | - | 50,748 |
| Rental income | 72,118 | 77,643 |
| | <u>2,455,062</u> | <u>2,613,474</u> |
| Non-contract income: | | |
| Interest received | 7,455 | 13,480 |
| Other | 7,050 | 70,020 |
| | <u>14,505</u> | <u>83,500</u> |
| Total revenue and other income | <u>2,469,567</u> | <u>2,696,974</u> |

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

Disaggregation of revenue

The disaggregation of revenue from contracts with customers is as follows:

Revenue recognised over time

| | | |
|---------------|------------------|------------------|
| Grant Income | 2,382,944 | 2,485,083 |
| Rental income | 72,118 | 77,643 |
| | <u>3,110,664</u> | <u>2,498,832</u> |

Revenue recognised at a point in time

| | | |
|---------------|------------------|------------------|
| NDIS Services | - | 50,748 |
| | <u>1,900,801</u> | <u>1,767,504</u> |

NOTE 3 - CASH AND CASH EQUIVALENT ASSETS

| | | |
|--------------|----------------|----------------|
| | 2025 | 2024 |
| | \$ | \$ |
| Cash at bank | 503,683 | 831,890 |
| Cash on hand | 1,502 | 502 |
| | <u>505,185</u> | <u>832,392</u> |

NOTE 4 - TRADE AND OTHER RECEIVABLES

| | | |
|--|-------------|-------------|
| | 2025 | 2024 |
| | \$ | \$ |

Current

| | | |
|---|--------------|---------------|
| Accounts receivable | 3,828 | 61,552 |
| Total current accounts receivable and other debtors | <u>3,828</u> | <u>61,552</u> |

NOTE 5 - OTHER CURRENT ASSETS

| | | |
|------------------------------|---------------|---------------|
| | 2025 | 2024 |
| | \$ | \$ |
| Prepayments | 13,909 | 13,199 |
| Total other current accounts | <u>13,909</u> | <u>13,199</u> |

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT

| | | |
|--|-------------|-------------|
| | 2025 | 2024 |
| | \$ | \$ |

Freehold land and buildings

| | | |
|--------------------------------|----------------|----------------|
| At fair value | 750,000 | 750,000 |
| Less: Accumulated Depreciation | (25,500) | (12,750) |
| | <u>724,500</u> | <u>737,250</u> |

Plant and equipment

| | | |
|--------------------------------|--------------|--------------|
| At cost | 288,674 | 284,764 |
| Less: Accumulated Depreciation | (279,581) | (277,374) |
| Total plant & equipment | <u>9,093</u> | <u>7,390</u> |

Motor vehicles

| | | |
|--------------------------------|---------------|---------------|
| At cost | 356,716 | 356,716 |
| Less: Accumulated Depreciation | (339,509) | (328,880) |
| Total motor vehicles | <u>17,207</u> | <u>27,836</u> |

Leasehold improvements

| | | |
|--------------------------------|----------------|----------------|
| At cost | 581,356 | 526,401 |
| Less: Accumulated Depreciation | (312,197) | (277,823) |
| Total leasehold improvements | <u>269,159</u> | <u>248,578</u> |

Total Property, plant & equipment

| | | |
|--|------------------|------------------|
| | <u>1,019,959</u> | <u>1,021,054</u> |
|--|------------------|------------------|

On 20 February 2023 the freehold land and building held by the corporation was valued by an independent valuer, Herron Todd White. The fair value of the freehold land and building was determined to be \$750,000. The net revaluation increment of \$183,855 was credited directly to the revaluation surplus.

At 30 June 2025 the board members reviewed the key assumptions made by the valuers at 20 February 2023. They have concluded that these assumptions remain materially unchanged, and are satisfied that the carrying amount does not exceed the recoverable amount of land and buildings at 30 June 2025.

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

Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

| | Land & Buildings \$ | Plant & equipment \$ | Motor vehicles \$ | Leasehold Improvements \$ | Total \$ |
|--|------------------------|-------------------------|----------------------|------------------------------|------------------|
| Balance at 1 July 2024 | 737,250 | 7,390 | 27,836 | 248,578 | 1,021,054 |
| Additions | - | 3,909 | - | 54,955 | 58,864 |
| Disposals at book value | - | - | - | - | - |
| Depreciation expense | (12,750) | (2,206) | (10,629) | (34,374) | (59,959) |
| Carrying Amount at 30 June 2025 | <u>724,500</u> | <u>9,093</u> | <u>17,207</u> | <u>269,159</u> | <u>1,019,959</u> |

NOTE 7 - RIGHT OF USE ASSETS

| | | |
|--|-------------|-------------|
| | 2025 | 2024 |
| | \$ | \$ |

The corporation's lease portfolio includes motor vehicles.

i) AASB 16 related amounts recognised in the balance sheet

| | | |
|----------------------------------|---------------|---------------|
| Leased Motor vehicles | 43,277 | 155,652 |
| Less: Accumulated Depreciation | (33,231) | (138,034) |
| Total Right of Use Assets | <u>10,046</u> | <u>17,618</u> |

Movements in carrying amounts

Movement in the carrying amounts for each class of right to use asset between the beginning and the end of the current financial year:

| | Leased Vehicles \$ | Total \$ |
|--|-----------------------|---------------|
| Balance at 1 July 2024 | 17,618 | 17,618 |
| Additions/Adjustments | 11,872 | 11,872 |
| Disposals at book value | - | - |
| Depreciation expense | (19,444) | (19,444) |
| Carrying Amount at 30 June 2025 | <u>10,046</u> | <u>10,046</u> |
| | 2025 | 2024 |
| | \$ | \$ |

ii) AASB 16 related amounts recognised in the statement of profit or loss

| | | |
|--|--------|--------|
| Depreciation charge related to right-of-use assets | 19,444 | 34,309 |
| Interest expense on lease liabilities | 407 | 2,070 |

NOTE 8 - TRADE AND OTHER PAYABLES

| | | |
|--|-------------|-------------|
| | 2025 | 2024 |
| | \$ | \$ |

Current

| | | |
|--------------------------------------|----------------|----------------|
| Trade payables | 86,843 | 68,628 |
| Sundry payables and accrued expenses | 63,132 | 92,034 |
| | <u>149,975</u> | <u>160,662</u> |

Collateral Pledged

No collateral has been pledged for any of the accounts payable and other payable balances.

NOTE 9 - CONTRACT LIABILITIES

| | | |
|--|-------------|-------------|
| | 2025 | 2024 |
| | \$ | \$ |

Current

| | | |
|----------------------|----------------|---------------|
| Contract liabilities | 161,327 | 95,662 |
| | <u>161,327</u> | <u>95,662</u> |

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

| NOTE 10 - EMPLOYEE BENEFITS | 2025 \$ | 2024 \$ |
|---|--------------------|--------------------|
| Current | | |
| Provision for annual leave entitlements | 99,139 | 96,481 |
| Provision for long service leave entitlements | 56,772 | 72,426 |
| | <u>155,911</u> | <u>168,907</u> |
| Non- Current | | |
| Provision for long service leave entitlements | 24,865 | 32,945 |
| | <u>24,865</u> | <u>32,945</u> |
| NOTE 11 - LEASE LIABILITIES | 2025 \$ | 2024 \$ |
| Secured liabilities | | |
| Current | 10,031 | 18,096 |
| Non-current | - | - |
| | <u>10,031</u> | <u>18,096</u> |

NOTE 12 - RESERVES

Asset revaluation surplus

The revaluation surplus records revaluations of non-current assets at fair value and independent valuation.

Asset replacement reserve

The asset replacement reserve represents funds set aside for future replacement of motor vehicles.

NOTE 13 - KEY MANAGEMENT PERSONNAL DISCLOSURES

The aggregate compensation made to officers and other members of key management personnel of the Corporation is set out below:

| | 2025 \$ | 2024 \$ |
|------------------------|------------|------------|
| Aggregate compensation | 184,855 | 142,711 |

NOTE 14 - RELATED PARTY DISCLOSURES

Board of Management

No member of the committee received remuneration, other than noted in this financial report, from the corporation in their capacity as member. No other corporation that the above members are associated with has received funds other than through dealings with the corporation in the ordinary course of business and on normal commercial terms and conditions.

| | | |
|--------------------------------|-------|-------|
| Sitting Fees paid for the year | 7,500 | 4,000 |
|--------------------------------|-------|-------|

Key Management Personnel

Disclosures relating to key management personnel are set out in note 13.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

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

Loans to/from related parties

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

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

| NOTE 15: AUDITOR REMUNERATION | 2025 \$ | 2024 \$ |
|---|---------------|---------------|
| During the financial year the following fees were paid or payable for services provided by Basso Newman Audit Pty Ltd, the auditor of the corporation and related firms | | |
| Audit of financial statements | 15,400 | 13,000 |
| Tax compliance services | 580 | 520 |
| Consulting and bookkeeping services | 1,784 | 2,446 |
| Total services provided by Basso Newman | <u>17,764</u> | <u>15,966</u> |

NOTE 16 - CONTINGENT LIABILITIES

There are no contingent liabilities as at 30 June 2025.

NOTE 17 - CAPITAL COMMITMENTS

There are no capital commitments as at 30 June 2025.

NOTE 18 - EVENTS AFTER THE REPORTING PERIOD

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

NOTE 19 - CORPORATION DETAILS

The registered office and principal place of business of the corporation is :
Aboriginal Sobriety Group Indigenous Corporation
182-190 Wakefield Street
Adelaide SA 5000

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

STATEMENT BY MEMBERS OF THE BOARD

The members of the board declare that, in the board's opinion:

1. The financial statements and notes, as set out on pages 1 to 13, are in accordance with the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and:
 - a. comply with Accounting Standards – General Purpose Financial Statements – Simplified Disclosures and the Corporations (Aboriginal and Torres Strait Islander) Regulation 2017 (CATSI Regulations); and
 - b. give a true and fair view of the financial position of the Aboriginal Sobriety Group Indigenous Corporation as at 30 June 2025 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that Aboriginal Sobriety Group Indigenous Corporation will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulations 2022 and by resolution of the board:



Director



Director

Dated this 30th day of October 2025

ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

AUDITORS INDEPENDENCE DECLARATION UNDER SECTION 60-40 AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 AND THE CORPORATIONS (ABORIGINAL AND TORRES STRAIT ISLANDER) ACT 2006 (CATSI ACT)

To the board of Aboriginal Sobriety Group Indigenous Corporation

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



**T A Basso - Director
Basso Newman Audit Pty Ltd
Chartered Accountants
286 Flinders Street, Adelaide
Dated this 12th day of November 2025**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

Opinion

We have audited the financial report of Aboriginal Sobriety Group Indigenous Corporation ("the entity") which comprises the statement of financial position as at 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 comprising a summary of material accounting policies and other explanatory information, and the statement by members of the board.

In our opinion, the accompanying financial report of the Aboriginal Sobriety Group Indigenous Corporation is in accordance with Div 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations (Aboriginal and Torres Strait Islander) Act 2006 including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards–Simplified Disclosures and 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 entity in accordance with the auditor independence 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.

Material Uncertainty relating to going concern

We draw attention to Note 1(s) of the financial report. The note indicates that for the year ended 30 June 2025 the corporation recorded a deficit of \$418,724 (2024 \$407,920 deficit). We note that the board and management are aware of the financial position of the corporation and are working to significantly improve the revenue of the corporation during the 2025 year. A material uncertainty exists that may cast significant doubt on the corporation's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business. My opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards- Simplified Disclosures, the Corporations (Aboriginal and Torres Strait Islander) Act 2006 and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity'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 management either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

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approved under Professional
Standards Legislation

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ABORIGINAL SOBRIETY GROUP INDIGENOUS CORPORATION

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management'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 entity'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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide the those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Trevor Basso - Director
Basso Newman Audit Pty Ltd
Chartered Accountants
286 Flinders Street, Adelaide
Dated this 12th day of November 2025

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Thankyou!

A SPECIAL THANK YOU TO:

- ABORIGINAL COMMUNITY OF SOUTH AUSTRALIA
- ABORIGINAL DRUG AND ALCOHOL COUNCIL
- ABORIGINAL FAMILY SUPPORT SERVICES
- ABORIGINAL HEALTH COUNCIL OF SOUTH AUSTRALIA
- ABORIGINAL LANDS TRUST
- AC CARE
- ADELAIDE NORTH WEST HOMELESSNESS ALLIANCE
- CENTACARE
- COUNTRY HEALTH SA PRIMARY HEALTH NETWORK
- DEPARTMENT OF HUMAN SERVICES
- NATIONAL INDIGENOUS AUSTRALIANS AGENCY
- DRUG AND ALCOHOL SERVICES SA
- HOUSING SA
- KALPARRIN COMMUNITY INC
- LIFE WITHOUT BARRIERS
- MISSION AUSTRALIA
- MOORUNDI
- MURRAY MALLEE MENTAL HEALTH
- NATIONAL ABORIGINAL COMMUNITY CONTROLLED ORGANISATION
- NORTHERN NUNGA NETWORK
- NUNKUWARRIN YUNTI INC.
- PRINT JUNCTION
- RELATIONSHIPS AUSTRALIA
- RIVERLAND ABORIGINAL MENS SUPPORT GROUP
- SA HEALTH
- SONDER
- SOUTH AUSTRALIAN NETWORK OF DRUG AND ALCOHOL SERVICES
- SOUTH AUSTRALIAN POLICE
- VOLUNTEERS

THANK YOU FOR ALL YOUR CONTINUED SUPPORT TO ASG.



Aboriginal Sobriety Group

INDIGENOUS CORPORATION
ICN 8376

WE WELCOME MEMBERSHIPS

PHONE (08) 8223 4204 EMAIL reception@asg.org.au

OR VISIT OUR WEBSITE TO DOWNLOAD OUR
MEMBERSHIP FORM AND TO READ OUR RULE BOOK

asg.org.au/memberships



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