

Annual Report 2023-24



Cerebral Palsy
Support Network

cpsn.org.au



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In the spirit of Reconciliation, CPSN acknowledges Aboriginal and Torres Strait Islander peoples as the Traditional Owners and Custodians of this country, and acknowledges their connection to land, water and community. We pay our respect to them, their cultures and customs, and to Elders past, present and emerging. We are dedicated to the consideration, support, and inclusion of people with disability, LGBTQIA people, and people from culturally and linguistically diverse backgrounds in all aspects of our organisation.

Acknowledgements

We would like to acknowledge everyone who has played a part in shaping our organization over the past year, including our Board, Staff, and Support Network, who continues to exist to serve the cerebral palsy community to the best of our ability.

Thank you to the many individuals, partner organisations, and the communities we serve in different ways. These include financial support, donations of goods and services, and the generous contribution of time, skills, expertise, and enthusiasm. A special thank you to our financial donors who generously contributed to CPSN throughout the financial year.

We would like to thank the following individuals and organisations for their support over the past financial year:

Marketing and Communication Partners

- Team Harvey
- Fancy Films

Technology and Systems Partners

- Infoxchange Group
- Google Australia
- FoundU
- Go Salary

Specialist Disability Accommodation Project Partners

- Illowra Living Pty Ltd
- Guardian Living

Financial Partners

- National Australia Bank (NAB)
- Kidmans Partners
- Perpetual Investments

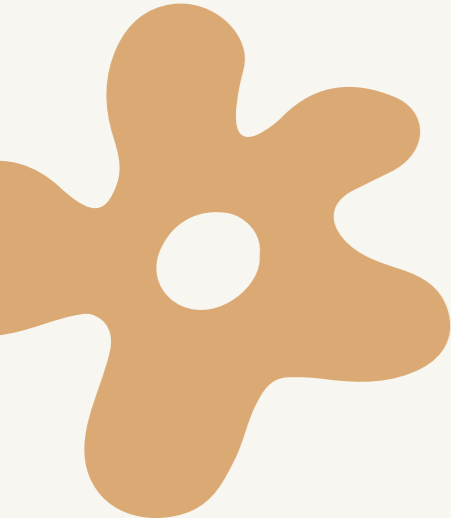
Consultants

- Dr Joy Humphreys

Sector Partners

- Ability First Australia
- Cerebral Palsy Australia
- My CP Guide
- CP Achieve
- Cerebral Palsy Education Centre Inc. CPEC
- National Disability Services
- Team DSC
- National Disability Insurance Scheme (NDIS) Quality and Safeguards Commission
- CEO Co-Lab

All these valuable contributions play a vital part in our network. We are grateful to all those who work with us in supporting individuals and families living with cerebral palsy.



A Message from our Chair and CEO

The last 12 months has been very tough and challenging for CPSN and the cerebral palsy community, indeed for the world. However, we see a lot of positivity here at CPSN, with what people living with cerebral palsy are achieving and demonstrating that makes us sure the sector and the community will bounce back and continue to thrive and do amazing things.



The past year has been both challenging and rewarding for Cerebral Palsy Support Network (CPSN) as we learnt about the findings and impact from the Royal Commission Inquiry and the NDIS Independent review. It has been a mixed bag of welcome reforms some of which may not go far enough and disappointment that much needed reforms to pricing and improved regulations were missing.

Being financially sustainable and relevant to our client and membership base has been front of mind in this constrained economic environment, with many providers struggling to remain viable. This has required us to review all aspects of our organisational structures and services. *Whilst we have made some hard decisions on focusing on more specialised services and restructuring we remain committed to serving our members and clients with services they want that are safe and quality assured.*

We have listened to our membership and clients and reduced services to those that are most important and valued by our stakeholders to ensure what we do, we do well. Our focus is on delivering highly personalised support services for tailored individual supports, independent living and specialist nursing services.

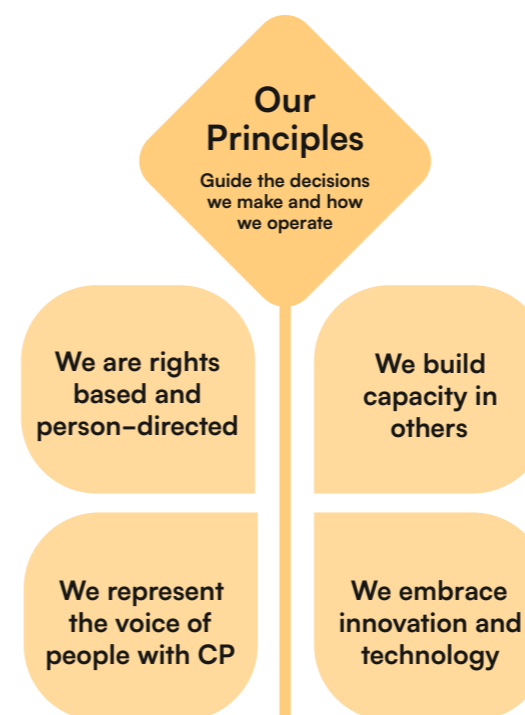
We have increased and expanded the representation and voice of people with cerebral palsy within the organisation across all levels (including around 25% of office staff with lived experience) and continue to be a better organisation for their input and influence.

Our Human Rights Committee continued to oversee and direct our efforts across the organisation in particular around Human Rights, service quality and safety client outcomes. The Finance and Audit Committee continues to play a vital role in providing the oversight and accountability of all of our processes, performance, sustainability and compliance.

Engagement with our direct support workers and their development and training was a priority with significant improvements in the recruitment of our most important and valuable resource.

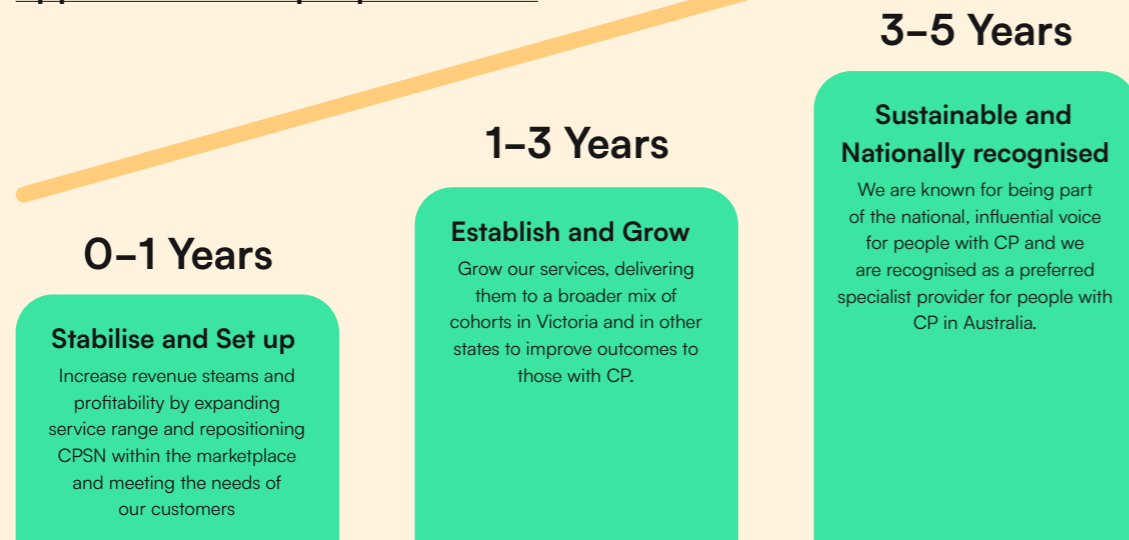
CPSN successfully achieved NDIS Recertification after two rigorous audits, highlighting our commitment to delivering person-centered services and continuous improvement. The *audit report praised our ability to navigate the evolving NDIS environment while maintaining high-quality care.* This achievement reflects the dedication of our staff and the strong partnership with our clients, whose trust and collaboration have been crucial. We remain focused on further strengthening these relationships and driving ongoing service excellence.

We continue to be guided by our values and principles in everything we do.



Over the long term we will materially **uplift and expand** our reach and **influence**, moving to our vision of a world with **equal opportunities** for people with CP.

From CPSN's 2023-2026 Strategy Plan



We have continued to work with Cerebral Palsy Australia and other key stakeholders to develop the national voice and representation of people with cerebral palsy through the My CP Guide and the forming of a new Cerebral Palsy Australia Board which CPSN is proud to be a member of.

Despite all the challenges and immense amount of change that has happened this last year, we continue to remain committed to our purpose of empowering the cerebral palsy community through knowledge, connection, and support for a world of equal opportunities.

Thank you to our People

We would like to pay tribute and give our sincere thanks to our Board and staff for their hard work and dedication throughout the year. Without your contributions, CPSN would not exist, and our members and clients would not be able to receive the services and support that they do.

We farewelled three Board members – Dan McKinley, Dr. Cadeyrn Gaskin and Mathew Tsang and welcomed Elizabeth Ellis and Jonathan Epstein.

We also thank our members, clients, staff and supporters for your continued engagement and cooperation with the organisation and for allowing us to be a part of your lives.

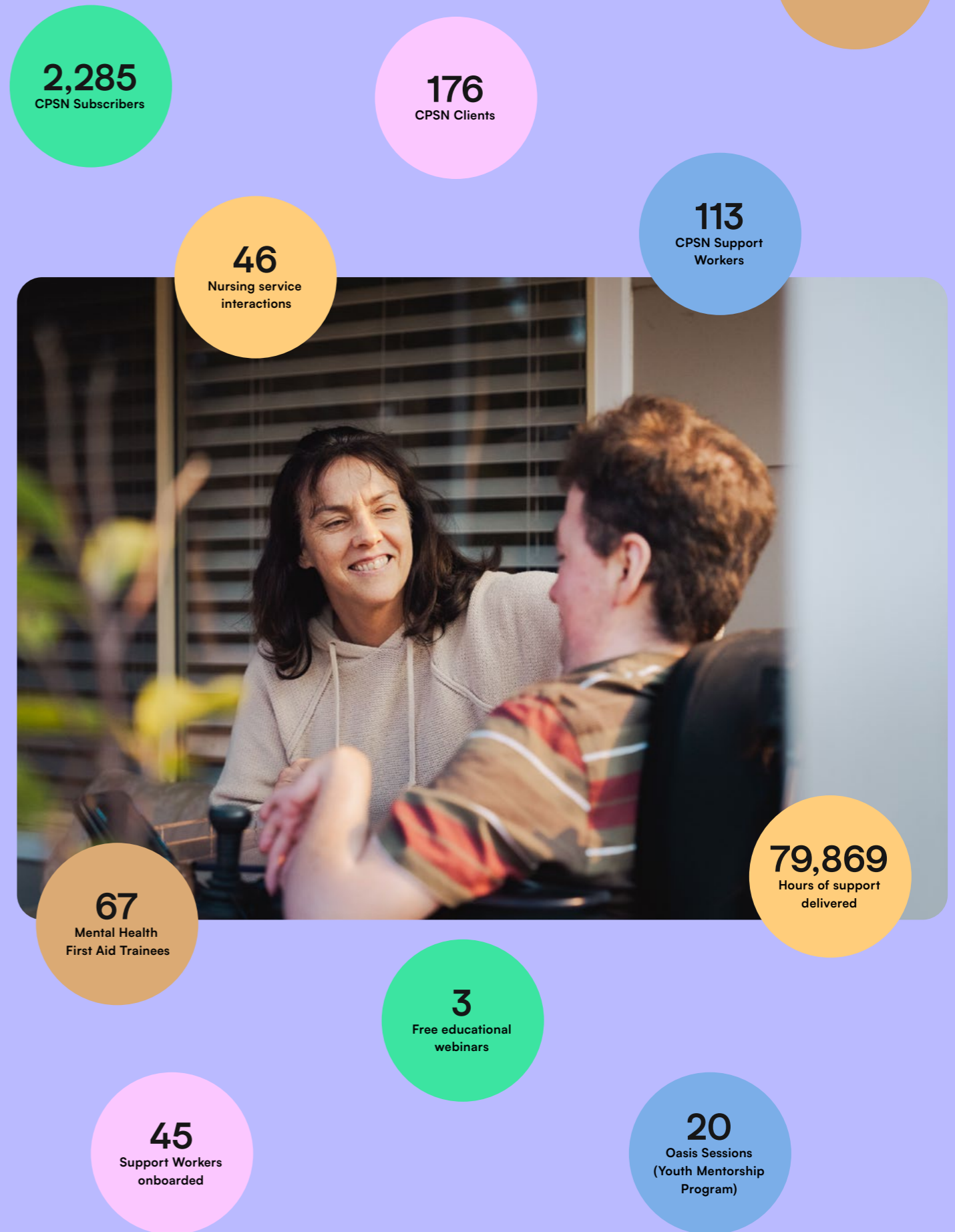


Estelle Fyffe
Estelle Fyffe
President and Chair



Scott Sheppard
Scott Sheppard
CEO

Our Service Reach



Services

We provide specialist disability support for people with cerebral palsy and similar disabilities through a hands-on tailored approach. With a commitment to employing people with CP and 30 years in the sector, we know the nuances and challenges better than anyone else, and that insight guides the support we offer.



★ Personalised support services

The 2023–2024 year was both challenging and transformative as we navigated a complex NDIS landscape. Despite this, CPSN stayed focused on delivering impactful, person-centred services, thanks to the unwavering trust and partnership of our clients. Together, we adapted to significant changes, refining our operations to stay responsive and relevant. Looking ahead, we remain committed to innovation, continuous improvement, and strong collaboration to thrive in this dynamic environment.

★ Individual Supports (Innovative Choices)

Since the launch of the NDIS, we have continued to offer services that empower our clients to direct their own support. Whether connecting with support workers from their own network or collaborating with us to build a support worker team, we prioritise our clients' right to choose and direct their care. We understand that the relationship between the client and their support worker is crucial to the success of the services we provide, and we are fully committed to fostering and supporting these strong connections.

Our Innovative Choices (Individual Support) Program is designed to streamline this process, with dedicated Client Liaison Coordinators (CLCs) and our People & Culture team who together manage the administrative tasks involved in hiring and managing support workers, such as employment contracts and training. This ensures that our clients receive the right support while minimising their administrative burden. Through this program, we provide individualised, person-centred support to clients and their families, with each client being paired with a dedicated CLC who is always available to assist and guide them.



Success stories: Tailored support to live your best life

Over the past year, CPSN clients, supported by their dedicated Support Workers, have achieved remarkable milestones in areas like independent living, employment, and family well-being. These successes showcase the power of possibility when the right support is in place, and we celebrate the positive impact these moments have had on their lives.

- After years of perseverance, one client achieved her dream of living independently. This milestone reflects the hard work of her and her family, supported by compassionate and skilled Support Workers, bringing immense pride to both her and our team.
- With the help of her first Support Worker, another client has made great strides toward autonomy by exploring part-time job opportunities, unlocking new paths for growth and community engagement.
- A third client's mum worked with us to build a Support Worker team for her daughter, enabling them both to enjoy separate holidays. The mum's confidence in our team allowed her to take a well-deserved break, knowing her daughter was in capable hands.

← CPSN client Ingrid and support worker Julie describes their relationship as an 'excellent dynamic' able to work together to meet Ingrid's unique goals.

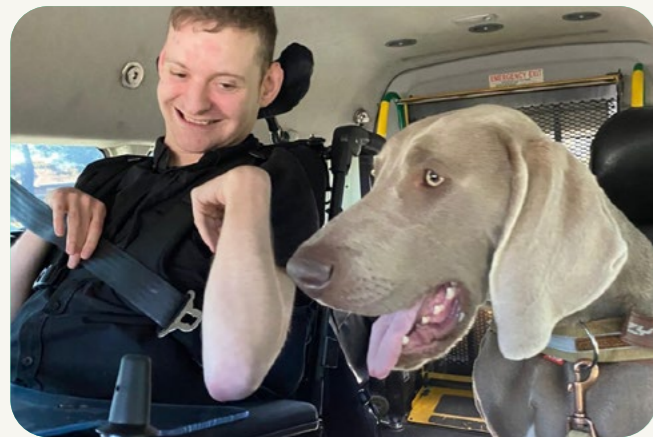
★ Independent Living

CPSN's Independent Living model emphasises person-centred care, collaboration, and flexibility to create a supportive home environment. We work closely with clients and families to tailor services to their needs and preferences, ensuring personalised outcomes. Flexibility is key—our adaptable approach allows services to evolve as circumstances change, while maintaining high standards of care. Clients and families also help shape support rosters to fit daily routines. We are dedicated to fostering a true sense of home for our clients—where they feel safe, secure, and comfortable.

Success story: Creating a true sense of home

In 2023, CPSN launched its Supported Independent Living model, making the long-held dream of independence a reality for three friends, Luke, Nick, and Marty. With the support of CPSN, Illowra (SDA Provider), and their families, the trio actively participated in designing their home.

On November 24, they moved in, excited to begin this new chapter. Their seamless transition into independent living has been inspiring. The guys are so welcoming to people visiting their home. They often share stories of their newfound happiness and fulfillment, describing their current lifestyle as the "best life" they could imagine.



↑ CPSN client Nick and a furry friend out and about.

★ Nursing Services and Clinical Practice

This year, we provided essential support to clients and the broader CP community, including guidance on NDIS access, plan reassessments, and early diagnosis. Through resources like the My CP Guide and our Complex Health Support Framework, we ensured the highest standard of care, particularly for clients with complex medical needs. Our Clinical Coordinator, who is a Registered Nurse, provided additional support to High Intensity clients, while support workers completed training and assessments to ensure they are well-equipped to deliver safe, quality care.

Success story: Advocating for Better Support through Personalised Nursing Care

At CPSN, we are dedicated to improving lives through personalised care and support. Earlier this year, a family sought our help for their sister in Supported Disability Accommodation, whose NDIS plan didn't meet her needs. As they prepared for an AAT hearing, we provided a comprehensive nursing report to advocate for her, ensuring her changing support needs were accurately addressed. Through collaboration with her allied health team and a thorough nursing assessment, we developed a report to support her case. CPSN remains committed to advocating for the CP community, empowering individuals to live with dignity, independence, and choice.



↑ CPSN's Clinical Coordinator Amy brings 18 years of nursing expertise and personal experience with cerebral palsy, as her twin sons were diagnosed with CP at 18 months. She has a deep understanding of the disability sector, paediatric health, and the NDIS, with a strong passion for mental health.

★ Support Coordination

Our Support Coordinators provided quality support to each of our clients. The primary goal of support coordination is to empower people with disabilities to make informed choices about their services and supports, ensuring they receive the right assistance to live their best life. This year our Support Coordinators worked alongside many individuals and families to ensure that they have a good understanding of their NDIS plans and can connect with service providers relevant to achieving their goals.

Success story: A journey to independence

After months of guidance from our support coordinator, a young client successfully transitioned to independent living. Navigating the complex process of applying for SIL/SDA funding and selecting the right home, our CPSN Support Coordinator worked closely with our client's mother to ensure his needs and wishes were prioritised.

Beyond logistics, emotional support was key, particularly for his mother as she adjusted to her son leaving home. After 8 months of coordination, paperwork, and site visits, our client is now happily settled in his new home, enjoying greater independence.

“One has to look at the whole life journey and take into account the aspects of life that actually sit well outside of the NDIS, after all, aren't we all human, with needs, wants, aspirations and emotions? So of course, as support coordinators we show empathy and allow people to talk through their emotions, how do they feel about change, particularly when a mum's child will be leaving home for the first time.”

– Brian, CPSN Support Coordinator

“Back in April this year my son moved out of the family home to a new SDA home. This was a very long process and I could not have done it without the support and guidance received from Mark (CPSN Support Coordinator). I can honestly say I would be lost without Mark, not only is he excellent at what he does more importantly he genuinely cares about all those involved. Thank you Mark for all you have done for our family.”

– Angie, Mum

★ Customer Service Phone Support

Our Customer Service Team plays a vital role in connecting our clients, subscribers and members of the broader community with the services, information, support and empathy they come to us needing. Customer Service line is open Monday — Friday, 9am — 5pm.

This support has empowered those who make contact with us to access allied health providers, telehealth services, support coordination, and support workers, among others.

“When someone calls into CPSN, I'll answer and just have a general chat with them. I have mild cerebral palsy so it's not just an admin staff just reading off a script. I'm actually in that same boat.”

– Josh, Customer Experience Officer



↑ CPSN's Customer Experience Officer Josh

★ Voices of CP: stories, resources and information

CP Diaries:

This year, CP Diaries continued to provide in-depth insights into the lives of people with cerebral palsy, highlighting key services and building new partnerships to strengthen community support. We share stories from people living with CP and their experiences of parenting, mental health management, employment, Botox and ageing with CP. [Watch the interviews here.](#)

Disability Lifehacks:

In 2023/2024, Disability Lifehacks introduced creative tools and solutions to make daily life more accessible, expanding its reach and fostering valuable partnerships. Topics include meal prep, hidden disabilities and using technology like NFC as an identity card. [Watch the latest episodes here.](#)

Disability Life Notes:

Through Disability Life Notes, Josh Daniel offered deeper insights and personal reflections, expanding on the success of the Lifehacks series with detailed blog content. [Read them here.](#)

Amy's Health Corner:

This year, Amy's Health Corner provided valuable health advice through our newsletter, offering expert medical guidance and personal experiences to support the CP community. The Importance of Advocating for a Child with a Disability and Mental Health. [Visit Amy's Health corner.](#)

★ Personal development

Oasis (Opportunities, Advocacy, Social Inclusion and Support):

Over this financial year our 'Youth Tribe' program for 14 – 25 year olds worked to establish its own identity and become Oasis.

We hosted 16 online fortnightly sessions, a two-day young leaders' program, an in-person podcasting workshop, and a mid-year celebration lunch. We also completed two major projects: a TED-talk style communication activity called "Let Me Tell You About," and an intergenerational movie night, where participants studied the film "Inspire Me" and explored disability representation in media. The movie night brought the CPSN community together for a film screening and small group discussions led by the young people.

"I run a group of young people with cerebral palsy who enjoy coming together, connecting with each other, learning new skills and the experiences of being a young person with cerebral palsy together in a fun and inclusive environment. As a young person myself. I saw a need for having something similar for young people aged about 14 to 25 to have a place that they could connect with."

– Freya, Oasis Coordinator
(departed CPSN in August 2024)



↑ CPSN Oasis Coordinator Freya

★ Board Observership Program

CPSN is committed to supporting individuals to gain governance experience and skills that enable them to contribute to the running of CPSN or any other organisation or body that they are interested in. The Board Observership program was successful again with Alexandra Reimers and Phineas Meere enjoying and benefiting from the experience and making a valuable contribution to the Board throughout the year. Unfortunately, Phineas unexpectedly passed away in July 2024. He was a passionate participant in the program and will be greatly missed.

My time as a Observer with CPSN has expanded my understanding and knowledge on who CPSN is as an organization and how they operate. I've learned so much from this experience by looking at the bigger picture and learning to network. I have particularly broadened my perspective on the inner workings of the organization by listening to other people's experiences and opinions. I would recommend the Observership Program to anyone who may be interested in governance or developing their leadership skills."

– Alexandra Reimers, CPSN Board Observer for 2024



↑ CPSN Oasis Coordinator Freya

Client spotlight: Brenton Ponza Inspires as Guest Speaker at the CPEC Gala

CPSN was thrilled to attend the CPEC Gala in June at the MCG, where one of our clients, delivered an inspiring and humorous speech. Brenton shared personal stories about living with cerebral palsy, overcoming challenges, and his commitment to making a difference in his community.

As a CP Achieve Advisor, Brenton advocates for AAC users in research, co-authoring the impactful paper "Can You Hear Us." His dedication has earned him several awards, including the 2023 Boroondara Youth of the Year and the 2024 Citizen of the Year.

We are proud of Brenton's accomplishments and grateful for his contributions. His uplifting speech left the entire room inspired, and we look forward to seeing what he achieves next.

"All my supports through CPEC, CPSN, YDNA, Gymnastics Victoria, have helped me be a valued community member," Brenton said. "These awards recognize important community contributions, especially my work with Go Zone Gymnastics."

– Brenton



↓ Clients Nick and Marty Support workers Mackenzie and Ruth at CPEC Gala

People

Our people are the lifeblood of our organisation—confident, skilled, and dedicated to delivering exceptional care and support every day. Their unwavering commitment is driven by our shared purpose: to create a world where individuals with cerebral palsy have equal opportunities to thrive. Together, we work tirelessly to make this vision a reality, ensuring that our community receives the highest level of support and care at every step.



Staff Movements

In the last financial year, we welcomed 51 new staff, including 45 Support Workers, 1 Executive (parental leave cover), and 8 office staff. Notably, one Support Worker advanced to Rostering Coordinator for our SIL House, showcasing career growth opportunities at CPSN. As of June 30 2024, we had 135 staff in total.

51 new staff, including 45 Support Workers, 1 Executive (parental leave cover), and 8 office staff.

Our recruitment strategy now prioritises offering new roles to current staff before external hiring, successfully maximizing opportunities for our team. This restructure has streamlined our workforce while maintaining high-quality client services, and we deeply value the loyalty and commitment of all our staff. We now prioritise lived experience of cerebral palsy for all indirect staff roles.

Engagement Framework

The CPSN 2023–26 Employee Engagement Framework is designed to support the organisation's Strategic Plan by ensuring employees are engaged, supported, and motivated.

The framework emphasises that employee engagement is a continuous effort that requires ongoing attention to maximise output. The accompanying Workforce Policy outlines CPSN's approach to diversity, inclusion, safety, recruitment, and performance.



Learning and Development

CPSN's Learning and Development Plan equips staff with the skills and knowledge needed to thrive, aligned with our strategic goals. A key focus is delivering effective online training as part of employee induction, ensuring new hires are prepared to meet client needs. Key training modules are offered online for flexibility.

The Welcome to CP module has been especially successful in enhancing staff understanding of cerebral palsy, fostering empathy and improving service quality. Our Community Registered Nurse assesses Support Workers' competencies in delivering complex services,

Mental Health First Aid Training

Since August 2023, CPSN has delivered 8 Mental Health First Aid courses to 67 attendees, including staff, support workers, clients, and members. The two-day training, led by licensed instructors Anna Perini and Sharon Marendaz, equips participants with practical skills to support individuals experiencing mental health issues until professional help is available. Feedback has been overwhelmingly positive, with support workers and clients noting how the training helps them recognise signs of mental illness and engage in conversations with more confidence. CPSN remains committed to expanding this valuable training to support workers, clients, and their families.

Since August 2023, CPSN has delivered 8 Mental Health First Aid courses to 67 attendees, including staff.



↑ Mental Health First Aid Training workshop in action, Kensington Community Centre, Sept 2024

✿ Pulse Check 2023

In 2023, CPSN's Employee Net Promoter Score (eNPS) was 44, down from the previous year but still a high score, with the decrease attributed to significantly lower survey responses due to busy work lives.

Feedback highlighted positive aspects such as flexible work arrangements, culture, and responsiveness, while also indicating areas for improvement, including communication, collaboration, and internal conflict resolution.

View the [Pulse Check Summary](#).

✿ Interest/ Working Groups

In 2024, CPSN launched Interest Groups to boost engagement and collaboration among staff, fostering a sense of unity. Covering topics like Books/ Movies, Food, and Health & Wellbeing, these groups encourage connection over shared interests. Two key working groups—Connection Days and Reward & Recognition—focus on initiatives that give back to the organisation.

✿ Staff Connection Days

With the closure of our Coburg office, we've embraced new ways to connect in person through Staff Connection Days. These relaxed gatherings offer a chance to catch up with colleagues across departments. Highlights include an end-of-year function at a Kensington pub, a Zoo Connection Day where we filmed staff stories for marketing, and a recent pizza and ceramics day, revealing hidden artistic talent. We've also implemented an Accessibility Checklist, co-created with staff members with CP, ensuring all events are inclusive and accessible for everyone.



↑ Staff Connection Day, June 2024 – Pottery making!

Meet some of the team



Hey, I'm Elizabeth
Customer Service Coordinator

"One of my best success stories was the way I provided support for a teenage client with CP in a way I could only have wished for myself. Being a teenager is a challenging time as you discover who you are and where you fit in then having a disability can often mark you out which makes it more challenging."



Hey, I'm Julie
Support Worker

"The most rewarding part of my role is the sense of achievement in helping clients meet their goals"



Hey, I'm Emily
Projects Coordinator

"Having lived through it, I understand the struggles firsthand. When I became a parent, I noticed a gap in services for parents with disabilities, so I now run the monthly support group. Our personal experience allows us to offer support that truly makes a difference."



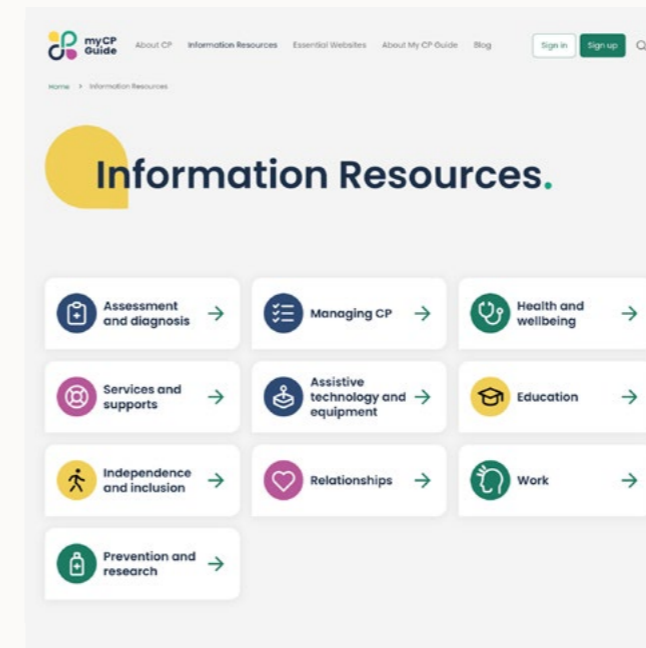
Partnerships and Networks

Our partnerships and work with others will deliver innovative, contemporary, and responsive outputs that enable access, connection, and inclusion.



My CP Guide

My CP Guide is an online platform that provides up to date information, data, and facts about cerebral palsy. Since its inception, My CP Guide and CPSN have worked closely together to share our combined knowledge and work in the cerebral palsy field together. CP Diaries and Disability Lifehacks are routinely featured alongside the other content on the site, for its ability to capture the needs and experiences of people with cerebral palsy.



CP Achieve

The CP-Achieve program is a revolutionary five-year initiative that is looking to improve the overall health outcomes of people with cerebral palsy. This project doesn't just observe the physical health outcomes of the cerebral palsy population but examines the ease of access to things like leisure, work and access to the community, as well as mental health.



Case study: The employment journey for people with cerebral palsy resource

The employment journey for people with cerebral palsy



This resource is designed to support people with cerebral palsy (CP), their families, support networks, and employers to learn more about employment. It was developed by Cerebral Palsy Australia and the Cerebral Palsy Support Network (CPSN) for My CP Guide. The handbook was translated into Chinese, Hindi, Italian, Vietnamese and Arabic for CALD communities to be able to access as well. View it [here](#).

Since its launch the Employment Journey Handbook page has had:

4,340
Total Views

3,606
Total Active Users

580
Downloads

Transformation and Organisational Efficiency

Our decisions will be informed by the best available information and a philosophy of continuous improvement.



Reimagine our Image

In early 2024 we undertook a comprehensive organisational review of our structure as it was not meeting our needs, we need to better adapt to environmental and client needs, better serve our members and clients and ensure financial sustainability. As a result, there were a number of redundancies and re-deployments and we reduced our executive level of management, created a flatter structure which allows people who need to work together and are responsible for actions being completed regularly meeting and being held more accountable to each other. We also outsourced oversight of our Marketing and Communications to Harvey who have become an important close business partner.

Marketing Review

In late 2023, we conducted a review of our marketing and communication activities. This process involved listening and consulting with our key stakeholders who shared valuable insights. Many expressed that they were not fully aware of the services offered by CPSN and found our messaging to be confusing. Additionally, they indicated that navigating our resources to find necessary information was challenging.

As a result we simplified and reduced our focus and messaging and developed a position statement that best describes who we are.

CPSN is a boutique NDIS service provider for people with complex needs with cerebral palsy and like disabilities. Our curated individualised support plans offer genuine choice and control (across NDIS funded and additional free support services) with a promise of world class client service that'll never let you down so that clients get the most of their NDIS plan 100% tailored to their needs.

We make this possible by our history and deep understanding of the sector with over 25% of staff with CP, values based support worker recruitment and training standards, a focus on quality service delivery over quantity (less than 100 clients) and the fact that we are a non-profit giving back to further empowering the cerebral palsy community not shareholders.

NDIS Quality and Safeguards re-certification

After a lot of hard work by many staff we achieved our NDIS Recertification after two separate audits looking at a raft of documented evidence and interviews with clients and staff. The audit report highlights the complexity and breadth of the work we do and the tremendous achievements we've made over the past 12 months with significant improvements across all areas of the organisation. The audit team commented on our ability to navigate the evolving and often challenging NDIS environment while consistently delivering high-quality services.

The success of this audit is not just a reflection of our team's dedication, but also a testament to the commitment of our clients, who continue to work closely with us in adapting to the ever-changing NDIS landscape, which is not easy. Their partnership and trust have been essential in helping us deliver impactful, person-centered support.

We will continue to strive for improvement and look forward to building on this success, further strengthening the collaboration with our clients and other stakeholders as we move forward.

A few quotes from our auditors:

"Your clients and staff are just so happy with you and feel supported"

"Your systems and processes are in proportion to the service you offer"

"Clients feel engaged and have complete confidence in their SWs"

"CPSN is amazing"

Our Board

Our Board provides the strategic oversight of our organisation, monitors risks, and ensures that CPSN maximises outcomes for all of our members, the individuals we support, and their families. Board members for the year included:

President

Estelle Fyffe

Vice-President

Prof. Leanne Robinson

Treasurer

Jonathan Epstein

Secretary

Tara Eaton

Past President

Dr. Cadeyrn Gaskin (resigned June 2024)

General Board Members

Peter Halcomb, Elizabeth Ellis, Mathew Tsang (resigned June 2024), Dan McKinley (resigned August 2023)

Board Observership Participants 2024

Alexandra Reimers and Phineas Meere

Our Leadership Team

Our Leadership Team implements the Board's strategies and manages our operations, services, and teams to deliver CPSN's vision and purpose. Leadership Team members:

Chief Executive Officer

Scott Sheppard

Deputy CEO, Formerly Operations & Client Outcomes

Kellie O'Shea (promoted to Deputy CEO 12/8/2024)

Manager People and Culture

Maya Catic (commenced 16/1/2024)

General Manager, People & Culture

Letitia (Tish) Custance -Thurston (commenced maternity leave 02/03/2024)

General Manager, Business & Member Services

Greg McPherson (departed CPSN — 31/05/2024)



Vale Phineas Meere

The team at CPSN was saddened and shocked to hear of the death in June of our member and friend Phineas Meere.

Phineas was one of CPSN's Board Observers for 2024, and many of you will no doubt also remember him from his involvement in the Tribal Wisdom program and as part of Board Kickstarter with Helga Svendsen.

Phin was a determined and passionate advocate for the rights of all people with disabilities, and he had a positive impact on so many in our community. He will be very dearly missed and certainly remembered fondly by everyone who was lucky enough to have known him.

Treasurer's Report 2023/24

For the 2023–24 financial year CPSN has reported an overall loss of \$238,771. While it is disappointing that the organisation was in deficit again for the year, the 2023–24 result represented a material improvement compared to the reported loss for the previous financial year.

Pleasingly, from an operational perspective, CPSN recorded significant revenue growth for the year, with revenue up by 8 per cent compared to the previous financial year. This shows that the organisation was able to grow and deliver on its key NDIS funded service delivery programs.

However, the organisation's spending also grew by 5.9%, mainly driven by rising staff costs associated with program delivery and one-off expenditures. Through the year, the organisation undertook an organisational restructure to ensure that staff and resources better reflect needs and roles within our service delivery areas. Reforms and continuous changes to the NDIS by the federal government continues to pose challenges for the organisation.

The overall balance sheet position of CPSN remains extremely strong with a positive net equity (or retained earnings) of \$985,157 for 2023–24 which \$84,093 was spent from the CP Future Fund to fund important projects such as the Tribal Wisdom Project and research.

Considerable work and restructuring has been undertaken such as enhanced marketing efforts to attract more clients to further improve income generation going forward, and a more targeted and leaner organisational structure to contain spending to a more sustainable level to ensure CPSN returns to a more positive net cashflow position, with the hope of growing the business and delivering a surplus for the 2024–25 financial year.



Jonathan Epstein
Treasurer

CEREBRAL PALSY SUPPORT NETWORK INC.
Registration number A0035517V

Financial Report for the year ended 30 June 2024

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Cerebral Palsy Support Network Inc.
Members of the Board of Governance Report
30 June 2024

The Members of the Board of Governance submit their report, together with the financial statements, on the Association for the year ended 30 June 2024.

Board Members

Chair/President	Anne Estelle Fyffe
Past President	Cadeyrn Gaskin
Vice President	Leanne Robinson
Treasurer	Jonathan Epstein
Secretary	Tara Eaton
General Member	Peter Halcomb
General Member	Elizabeth Ellis
General Member	Mathew Tsang
General Member	Dan McKinley

Cerebral Palsy Support Network Inc., incorporated and domiciled in Australia, is an incorporated association. The address of the registered office is Suite 4/255 Whitehorse Rd, Balwyn VIC 3103.

Principal activities

The Cerebral Palsy Support Network Inc. (the "Association") provides a vital link and access to information and support for individuals living with cerebral palsy across Melbourne and Victoria.

The Association provides essential support services and assistance to empower individuals with cerebral palsy and their families to exercise choice and control in their lives.

The ongoing objective of the Association is to share knowledge, create connections and provide support in partnership with its members leading to enriched lives for all. The Association is continually striving to change attitudes towards cerebral palsy through awareness campaigns within the wider community.

Significant changes

There were no significant changes in the nature of these activities during the year.

Operating result

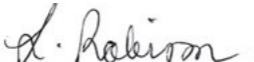
The Association generated a loss before other comprehensive income for the year ended 30 June 2024 which amounted to \$238,771 (2023: \$348,459 loss).

The Association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

No person has applied for leave of Court to bring proceedings on behalf of the Association or intervene in any proceedings to which the Association is a part for the purpose of taking responsibility on behalf of the Association for all or any part of those proceedings. The Association was not party to any such proceedings during the year.

Signed in accordance with a resolution of the Members of the Board of Governance and on behalf of the Board of Governance by:


Estelle (Nov 12, 2024 09:21 GMT+11)
Anne Estelle Fyffe
 Chair/President


Leanne Robinson
 Vice President

Dated: 12/11/24

Cerebral Palsy Support Network Inc.
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue			
Income	3	6,984,657	6,402,426
Interest income		57,353	24,679
Other income		56,713	147,437
Total revenue		7,098,723	6,574,542
Expenses			
Employee benefits		6,871,232	6,398,807
Administration		386,681	279,037
Depreciation		34,195	132,210
Occupancy		-	66,002
Finance costs		2,513	3,198
Other expenses		42,873	43,747
Total expenses		7,337,494	6,923,001
Loss before income tax		(238,771)	(348,459)
Income tax expense		-	-
Loss for the year attributable to the members of Cerebral Palsy Support Network Inc.		(238,771)	(348,459)
Net movement in CP Future Fund investment	12	(84,093)	(27,298)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive loss for the financial year attributable to the members of Cerebral Palsy Support Network Inc.		(322,864)	(375,757)

The accompanying notes form part of this financial report

Cerebral Palsy Support Network Inc.
Statement of Financial Position
As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	4	1,296,302	1,834,408
Trade and other receivables	5	159,728	43,734
Other assets	6	332,015	282,946
Total current assets		1,788,045	2,161,088
Non-current assets			
Property, plant and equipment	7	15,158	16,890
Intangible assets	8	9,275	31,538
Total non-current assets		24,433	48,428
Total assets		1,812,478	2,209,516
Liabilities			
Current liabilities			
Trade and other payables	9	205,452	253,595
Other liabilities	10	252,662	245,595
Provisions	11	353,173	287,230
Amounts received in advance		-	42,655
Total current liabilities		811,287	829,075
Non-current liabilities			
Provisions	11	16,034	72,420
Total non-current liabilities		16,034	72,420
Total liabilities		827,321	901,495
Net assets		985,157	1,308,021
Members' Funds			
Retained earnings		230,720	469,491
Investment and Project Reserve		754,437	838,530
Total members' funds		985,157	1,308,021

The accompanying notes form part of this financial report

Cerebral Palsy Support Network Inc.
Statement of Members' Funds
For the year ended 30 June 2024

	Note	Retained Earnings \$	Investment and Project Reserve \$	Total \$
30 June 2024				
Balance at 1 July 2023		469,491	838,530	1,308,021
Loss for the year		(238,771)	-	(238,771)
Net movement in CP Future Fund investment	12	(84,093)	-	(84,093)
Transfer to Retained Earnings		84,093	(84,093)	-
Balance at 30 June 2024		230,720	754,437	985,157
30 June 2023				
Balance at 1 July 2022		817,950	865,828	1,683,778
Loss for the year		(348,459)	-	(348,459)
Net movement in CP Future Fund investment	12	(27,298)	-	(27,298)
Transfer to Retained Earnings		27,298	(27,298)	-
Balance at 30 June 2023		469,491	838,530	1,308,021

The accompanying notes form part of this financial report

Cerebral Palsy Support Network Inc.
Statement of Cash Flows
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from donors, members and other income		6,876,307	6,762,650
Payments to suppliers and employees		(7,377,474)	(7,104,042)
Interest received		57,353	24,826
Grants received		-	70,493
Net cash provided by operating activities	17	<u>(443,814)</u>	<u>(246,073)</u>
Cash flows from investing activities			
Payments for property, plant and equipment and intangibles		(10,199)	(7,699)
Payments for investment and project reserve		(84,093)	(27,298)
Net cash used in investing activities		<u>(94,292)</u>	<u>(34,997)</u>
Cash flows from financing activities			
Repayment of lease liabilities		-	(79,216)
Net cash used in financing activities		<u>-</u>	<u>(79,216)</u>
Net increase in cash and cash equivalents		(538,106)	(360,286)
Cash and cash equivalents at the beginning of the financial year		1,834,408	2,194,694
Cash and cash equivalents at the end of the financial year	4	<u>1,296,302</u>	<u>1,834,408</u>

The accompanying notes form part of this financial report

Cerebral Palsy Support Network Inc.
Notes to the Financial Statements
For the year ended 30 June 2024

Note 1. Statement of significant accounting policies

Cerebral Palsy Support Network Inc. is an association incorporated under the *Associations Incorporation Reform Act 2012* and registered with the *Australian Charities and Not-for-profits Commission*.

The principal 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.

Basis of preparation

These special purpose financial statements have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012*. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. The committee has determined that the association is not a reporting entity.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

All amounts are presented in Australian dollars, unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money value or, except where specifically stated, current valuations of non-current assets.

The financial statements for the year ended 30 June 2024 were approved and authorised for issue by the Members of the Board of Governance.

New and amended standards adopted by the Association

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

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

No new standards and amendments have been applied for the first time in their annual reporting period commencing 1 July 2023.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Revenue recognition

The Association recognises revenue as follows:

Revenue from contracts with customers

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

Cerebral Palsy Support Network Inc.
Notes to the Financial Statements (continued)
For the year ended 30 June 2024

Donations

Donations are recognised at the time the pledge is made.

Grants

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

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

Interest

Interest revenue is recognised as interest accrues using the effective interest method.

Other revenue

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

Volunteer services

The Association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income tax

No provision for income tax has been made as the Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade and other receivables are generally due for settlement within 30 days.

The Association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Property, plant and equipment

Leasehold improvements and office equipment are stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives.

The following rates of depreciation have been applied:

- Office equipment and computers (33.3%)
- Leasehold improvements (20%)
- Website (33.3%)
- Software (33.3%)
- CRM (20%)

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Cerebral Palsy Support Network Inc.
Notes to the Financial Statements (continued)
For the year ended 30 June 2024

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 in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

Trade and other payables

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

Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are

Impairment of assets

At each reporting date, the Association reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the Statement of Profit or Loss and Other Comprehensive Income.

Current and non-current classification

Assets and liabilities are presented in the Statement of Financial Position based on current and non-current classification.

An asset is classified as current when:

- it is either expected to be realised or intended to be sold or consumed in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is expected to be realised within 12 months after the reporting period; or
- the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

All other assets are classified as non-current.

A liability is classified as current when:

- it is either expected to be settled in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within 12 months after the reporting period; or
- there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

Comparative information

When required by Accounting Standards, comparatives have been adjusted to conform to changes in presentation for the current year.

Cerebral Palsy Support Network Inc.
Notes to the Financial Statements (continued)
For the year ended 30 June 2024

Note 2. Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires the committee of management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

Management continually evaluates its judgements and estimates in relation to assets, liabilities, revenue and expenses. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. 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.

Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include current knowledge and historical collection rates.

Estimation of useful lives of assets

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

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Cerebral Palsy Support Network Inc.
Notes to the Financial Statements (continued)
For the year ended 30 June 2024

	2024	2023
Note 3. Revenue	\$	\$
Revenue from contracts with customers	6,974,422	6,312,045
Donations	10,235	19,888
Income from Government including grants	-	70,493
	<u>6,984,657</u>	<u>6,402,426</u>
	2024	2023
Note 4. Cash and cash equivalents	\$	\$
Cash at bank	621,310	809,734
Cash equivalents	674,992	1,024,674
	<u>1,296,302</u>	<u>1,834,408</u>
	2024	2023
Note 5. Trade and other receivables	\$	\$
Trade receivables	162,728	46,734
Less: Allowance for expected credit losses	(3,000)	(3,000)
	<u>159,728</u>	<u>43,734</u>
	2024	2023
Note 6. Other assets	\$	\$
Sundry debtors	301,662	196,387
Security deposits and prepayments	30,353	86,559
	<u>332,015</u>	<u>282,946</u>
	2024	2023
Note 7. Property, plant and equipment	\$	\$
Plant and Equipment – at cost	107,060	121,566
Less: Accumulated depreciation	(91,902)	(104,676)
	<u>15,158</u>	<u>16,890</u>
	2024	2023
Note 8. Intangible assets	\$	\$
CRM – at cost	111,307	176,758
Less: Accumulated depreciation	(102,032)	(145,220)
	<u>9,275</u>	<u>31,538</u>
	2024	2023
Note 9. Trade and other payables	\$	\$
Trade payables	33,607	34,405
Accruals	171,845	219,190
	<u>205,452</u>	<u>253,595</u>

Cerebral Palsy Support Network Inc.
Notes to the Financial Statements (continued)
For the year ended 30 June 2024

	2024	2023
Note 10. Other liabilities	\$	\$
Family funds	31,547	84,612
Payroll liabilities	204,315	160,983
Miscellaneous	16,800	-
	<u>252,662</u>	<u>245,595</u>
	2024	2023
Note 11. Provisions	\$	\$
Current		
Employee benefits provision	328,749	232,045
Prior Years' Wages and Related Costs	16,424	47,185
Sundry provisions	8,000	8,000
	<u>353,173</u>	<u>287,230</u>
Non-current		
Employee benefits provision	16,034	72,420
	<u>16,034</u>	<u>72,420</u>
	2024	2023
Note 12. Net movement in CP Future Fund investment	\$	\$
Tribal Wisdom project	(65,123)	(27,298)
Governance Training program	(8,970)	-
Research	(10,000)	-
	<u>(84,093)</u>	<u>(27,298)</u>

Note 13. Registered address

The registered address of business is Suite 4/255 Whitehorse Rd, Balwyn VIC 3103.

Note 14. Auditor's remuneration

	2024	2023
During the financial year the following fees were paid or payable for services provided by the auditor of the Association:	\$	\$
<i>Audit services - Kidmans Partners Audit Pty Ltd</i>		
Audit of the financial statements	5,000	5,000
Other services	2,000	2,000
	<u>7,000</u>	<u>7,000</u>

Note 15. Contingent liabilities

The Association had no contingent liabilities as at 30 June 2024 and 30 June 2023.

Note 16. Commitments

The Association had no commitments for expenditure as at 30 June 2024 and 30 June 2023.

Cerebral Palsy Support Network Inc.
Notes to the Financial Statements (continued)
For the year ended 30 June 2024

Note 17. Cash flow reconciliation

	2024	2023
Reconciliation of cash flow from operating activities with net current year profit/(loss)	\$	\$
Loss after income tax expense for the year	(238,771)	(348,459)
Adjustments for:		
Depreciation and amortisation expense	34,195	132,210
Provision for doubtful debts	(1,183)	(16,837)
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(114,812)	52,037
(Increase)/decrease in other assets	(49,069)	247,874
(Decrease) in trade and other payables	(48,143)	(193,770)
Increase in other liabilities	7,067	27,593
Increase/(decrease) in provisions	9,557	(189,376)
(Decrease)/increase in amounts received in advanced	(42,655)	42,655
	<u>(443,814)</u>	<u>(246,073)</u>

**Cerebral Palsy Support Network Inc.
Statement by Members of the Board of Governance**



AUDITORS INDEPENDENCE DECLARATION TO THE MEMBERS OF CEREBRAL PALSY SUPPORT NETWORK INC.

I declare that, to the best of my knowledge and belief during the year ended 30 June 2024, there have been:

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

Kidmans Partners Audit Pty Ltd

ABN: 46 143 986 841

John Petridis
Director

Dated 12th November 2024

The Board of Governance has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the Financial Statements.

In the opinion of the Board of Governance, the financial statements, comprising the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Members' Funds, Statement of Cash Flows, and Notes to the Financial Statements are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:

- i. Present a true and fair view of the financial position of Cerebral Palsy Support Network Inc. as at 30 June 2024 and its performance for the year ended on that date in accordance with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulations 2013; and
- ii. At the date of the statement, there are reasonable grounds to believe that Cerebral Palsy Support Network Inc. will be able to pay its debts as and when they fall due.
- iii. At the date of the statement, the Investment and Project Reserve has a balance of \$754,437. This reserve is used on initiatives to benefit members and Cerebral Palsy Support Network Inc., which will continue to invest and resource organisational projects that improve its efficiency and effectiveness.

This statement is made in accordance with a resolution of the Board of Governance and is signed for and on behalf of the Board of Governance by:

Estelle (Nov 12, 2024 09:21 GMT+11)

Anne Estelle Fyffe
Chair/President

Jonathan (Nov 8, 2024 14:55 GMT+11)

Jonathan Epstein
Treasurer

Dated: 12/11/24

Kidmans Partners Audit Pty Ltd

Suite 4, 255 Whitehorse Road, Balwyn,
Victoria, Australia 3103

Postal Address: P.O. Box 718, Balwyn,
Victoria, Australia 3103

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CEREBRAL PALSY SUPPORT NETWORK INC.**Opinion**

We have audited the financial report of Cerebral Palsy Support Network Inc., which comprises the Statement of Financial Position as at 30 June 2024, the Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Statement by Members of the Board of Governance.

In our opinion the financial report of Cerebral Palsy Support Network Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

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

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

Basis for Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The Members of the Board of Governance are responsible for the other information. The other information comprises the information included in the entity's annual report for the year ended 30 June 2024 but does not include the financial report and our auditors report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Members of the Board of Governance for the Financial Report

The Members of the Board of Governance of the entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act. The entity's responsibility also includes such internal control as the entity determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Kidmans Partners Audit Pty Ltd

Suite 4, 255 Whitehorse Road, Balwyn,
Victoria, Australia 3103Postal Address: P.O. Box 718, Balwyn,
Victoria, Australia 3103

T (613) 9836 2900 F (613) 9836 5233 ABN 46 143 986 841 www.kidmanspartners.com.au

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CEREBRAL PALSY SUPPORT NETWORK INC. (CONTINUED)

In preparing the financial report, the Members of the Board of Governance are 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 the Members of the Board of Governance either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

The Members of the Board of 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Members of the Board of Governance.
- Conclude on the appropriateness of the Members of the Board of Governance'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.

Kidmans Partners Audit Pty Ltd

ABN: 46 143 986 841

**John Petridis**
DirectorDated 12th November 2024



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