



Cerebral Palsy
ALLIANCE



Annual Report 2024

A life changing movement

Artwork by Leah Cummins, a proud Mayi woman from North-Western Queensland



ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Traditional Custodians of Country throughout Australia and recognise their continuing connection to land, waters and community. We pay our respects to Aboriginal and Torres Strait Islander cultures; and to Elders past, present and emerging.

FRONT COVER:

Rachel has been part of the CPA family for most of her life and has built an amazing community through the people she's met. She's accessed a range of therapies and technologies through CPA, including physiotherapy, hydrotherapy, occupational therapy and speech therapy. She's also accessed Respite when she was younger.

Learning to use eye gaze assistive technology has transformed her ability to communicate with family and friends, improved her confidence and opened opportunities socially as well as for work and hobbies.

Rachel's philosophy is "I have CP and I am capable." She lives a happy, fulfilling life thanks to the support of her friends and family. And having a positive attitude and sense of humour really help her.

Rachel now works in a co-working environment twice a week where she has 1 on 1 support with her activities in an order fulfilment hub. In her spare time, she likes to be creative; with interior design projects, and craft at CPA Masterclass.

The sky is literally the limit for Rachel, who's been skydiving, goes to concerts, loves comedy and travel.

Who we are

Cerebral Palsy Alliance is a ground-breaking, global centre of expertise for cerebral palsy research, advocacy, intervention and assistive technology innovation.

As the world's largest private funder of cerebral palsy research, we bring together a powerful alliance of capability:


- Our global research informs our world-class interventions
- Our unique accelerator program, Remarkable, is unlocking the potential of technology to drive greater inclusion for people with disability
- Our influence brings together communities and countries in affecting change.

Together, we are a movement that strives to discover and deliver solutions enabling people with cerebral palsy and similar disabilities to live better, more independent lives.

For 79 years, we have been driven by our founders' vision of a future where nothing is impossible for people with cerebral palsy and similar conditions. Today, together with the thousands of Australian families we support, the 18 million global cerebral palsy community, our 2500+ employees and 150,000+ donors, fundraisers and entrepreneurs, we are contributing to discovering and delivering the next set of possibilities.

We focus on the ordinary movements that are truly extraordinary and the possibilities we create when we all move together. Together, we push the boundaries of what's possible in research, advocacy, intervention and assistive technology.


A life changing movement.



Australia's most popular inclusive fundraising event, **STEPtember**, continues to serve as a national platform to start important conversations about cerebral palsy. These are our STEPtember trainers who motivated more than 100,000 Australians to participate in the campaign, moving their way to 10,000 steps a day in September 2023, raising more than \$7.7 million for CPA.

Contents

2025 Strategic Plan	4
Chair and CEO Report	6
Goal 1: Building futures for young people	8
Goal 2: Research and innovation	12
Goal 3: Awareness and advocacy	18
Goal 4: Transforming our organisation	22
Thank you	25
Directors' Report	26
Directors' Declaration	33
Consolidated Statement of Financial Position	34
Consolidated Statement of Comprehensive Income	35
Consolidated Statement of Changes in Equity	36
Consolidated Statement of Cash Flows	37
Notes to the Consolidated Financial Statements	38
Auditor's Declaration	54
Independent Auditor's Report	55



*Two happy participants of
Treasure Island CIMT (Constraint
Induced Movement Therapy).
This intensive therapy program
uses play to retrain the brain.*



OUR VISION

Our hope for the future

A world of opportunity for people with cerebral palsy and similar disabilities, and their families.

OUR MISSION

What we do today

We deliver world-class services, community advocacy and policy influence, training, global research and the advancement of enabling technology.

OUR VALUES

Our values are the bedrock of how we work together and how we interact with the world.

We are committed to being:

PASSIONATE

We are enthusiastic and make things happen together

RESPECTFUL

We are compassionate, inclusive and put people first

ETHICAL

We are professional, accountable and do what we say we will do

CURIOUS

We think differently and look for ways to make things better

COURAGEOUS

We speak up and stand by what we believe in

2025 Strategic Plan

OUR PEOPLE AND COMMUNITY



2629 CPA employees completed **35,291** Training Alliance courses and qualifications

9075 hours contributed by volunteers, equating to **\$403,375** in-kind support

25 allied health graduates took part in our inaugural therapy graduate program

100,000 STEPtember participants raised more than \$7.7 million

CPA supported **86** student placements across Lifestyles, Accommodation and Respite and Therapy

CPActive increased its membership by **7,000**, bringing the total CPActive Allies to **10,000**



1571

CPA employees completed the 7 Steps to Practical Reconciliation - Cultural Awareness Training



OUR SUPPORT AND SERVICES

4,585 clients received a service in the past twelve months



280,000 hours of Lifestyle support was provided in centres and the community to **325** clients



4,173 clients accessed therapy, health and wellbeing services



277 babies received **4,922** hours of Early Response Intervention therapy

72 new families were supported and **128** review appointments were delivered in our Early Diagnosis Centres.

419 clients accessed accommodation services across NSW and the ACT

Over 1.5 million hours of support delivered in our accommodation services this year

OUR RESEARCH AND INNOVATION



Remarkable worked with **61** startups which have seen growth in customers from under **100** to over **18,800**. 43 researchers focused on CP prevention, diagnosis, treatments and assistive technologies and produced over **43** papers.



OUR PROGRESS IN FY24

Goal 1



- Developed first tranche of online training modules for allied health professionals committed to developing their early intervention practice to support infants and children with cerebral palsy
- Developing an evaluation framework for our online training package

Goal 2



- Continued to pursue clinical trials of stem cells as a potential treatment and cure for CP
- Continued to build evidence base to implement early detection and very early intervention protocols
- Advocated for national reporting guidelines for every state/territory to ensure every person with CP in Australia is included on the ACPR
- Hosted US based Tech Summit – and produced a white paper on the state of the disability tech market globally
- 3 Remarkable technologies were embedded within CPA

Goal 3



- New CPA brand strategy launched
- New CPA website launched
- Alliance20 Disability Forum was launched, policy priorities established and a series of national dialogues were delivered to achieve A20 reform goals
- Actively grew our CPActive membership to 10,000 members
- Youth advocacy pilot program was launched - Young Changemakers
- Policy implementation plan scoped with NSW Government for school-to-work campaign commitments and early screening checks for infants

Goal 4



- New strategy for Respite services
- Engaged support to review and evolve our therapy operating model
- Enhanced MyCPA app in key areas of self-service and response to client feedback
- Extended MyCPA app access to families of multiple children accessing Therapy Services
- Delivered a new, tailored candidate onboarding experience
- Reviewed and refined our induction programs

Chair and CEO Report



**ANDREW BUCHANAN
CHAIR**

**ROB WHITE
CEO**

As another year draws to a close, we want to firstly thank our wonderful clients, employees, volunteers, donors and communities for continuing to place your trust in Cerebral Palsy Alliance and for contributing to further advancing our mission of a world of opportunity for people with CP, and their families.

We present our 2024 Annual Report off the back of the successful Paris Games which saw over 30 Australian athletes with CP compete, including a number of our clients and former clients.

In year two of our three-year strategy – Strategy 2025 – we keep pushing the boundaries in CP research, innovation, service delivery and advocacy, despite the disability sector’s challenging environment. While the Government clarifies its recommendations from the Disability Royal Commission and the National Disability Insurance Scheme continues to be scrutinised for fairness and sustainability, CPA focuses on what matters most – the community it supports.

We continued to deliver world-class services, supporting over 4,500 clients across Therapy, Health and Wellbeing; Accommodation and Respite; Lifestyles and Packforce supported employment.

In Research, we continued to pursue clinical trials of stem cells as a potential treatment and cure for CP, and to build an evidence base to implement early detection and very early intervention protocols. 2024 saw the advancement of three studies focused on early detection and early intervention in CP.

Remarkable continues to stimulate the Disability Tech market and create pathways for disability related technology solutions to get to market faster. Over the last twelve months, Remarkable has worked with 61 startups and a further 37 Design-athon teams. Those 61 startups have seen a growth in customers from under 100 to over 18,800.

One of our key goals is amplifying awareness and advocating for change. We were pleased to launch Young Changemakers, a youth advocacy program for people with CP aged 18-30. The program aims to build leadership and advocacy skills to support their capabilities in challenging political leaders on policy reform for disability inclusion.

Our advocacy extends to people from all backgrounds, including our First Nation’s Peoples. Following the completion of our first Reflect Reconciliation Action Plan (RAP), we are continuing our reconciliation journey in preparation for the next stage of our RAP.

2024 also saw the launch of our new brand strategy, reaffirming our position as a global centre of CP expertise. It is our capability across evidence-based services, research, advocacy and technology innovations that makes us unique and positions CPA on a world stage. Our researchers, opinions and practices continue to be sought after, and more importantly, are making a positive impact on the global CP community.

This annual report once again captures our progress towards key strategic priorities, and the people and stories that reflect our hopes, ambitions and outcomes.

Enjoy!

A handwritten signature in black ink that reads "Andrew Buchanan".

Andrew Buchanan CHAIR

A handwritten signature in black ink that reads "Rob White".

Rob White CEO



Leon (pictured with his mum and dad) received early intervention therapy including physio and the HABIT-ile intensive therapy program.

Goal 1



Building futures for young people with cerebral palsy and their families

Every baby born with cerebral palsy will have the best start in life and access to world class early intervention programs

Young people with cerebral palsy will confidently navigate school and beyond, setting themselves up for a resilient, happy life full of purpose and opportunity

The lifechanging power of early intervention

Time is of the essence when it comes to managing cerebral palsy. Thanks to groundbreaking advancements, children under six months can now be diagnosed with CP. We're so proud of our Early Diagnosis Clinics which provide science-backed hope for families navigating the complexities of cerebral palsy.

In 2024, 72 new families were supported and 128 review appointments were delivered across our Early Diagnosis Centres, located at Croudace Bay in the Hunter, Prairiewood in Western Sydney, and Randwick Children's Hospital in Sydney. These Early Diagnosis Clinics offer free tests to babies at high risk of cerebral palsy, to get them into treatment as quickly as possible.

Together with an expert team of paediatric neurologists, social workers, occupational therapists, physiotherapists, and speech pathologists, we offer a holistic approach to diagnosis and intervention. We identify and address developmental challenges early on, paving the way for brighter futures for children with CP.

277 babies received 4,922 hours of Early Response Intervention therapy. This equates to nearly \$1 million of 'free hours' that provide vital services and are only available through our fundraising initiatives.



Harvey using VitalStim Therapy

Developing skills in our regional areas

Demonstrating our commitment to training and professional development for our multidisciplinary teams, CPA's Dubbo Therapy Centre hosted a community event in October 2023. This brought together two of CPA's researchers and 40 Allied Health Professionals from the local community for a presentation around how to deliver great outcomes for people living with cerebral palsy.

Trialling new therapies

Following the successful trial of VitalStim Therapy, a dysphagia intervention, at our Wollongong site with 18 clients, our speech pathologists will now be trained in this best practice intervention. By the end of next year we will be able to offer this innovative service to our clients.

CASE STUDY

CPA Early Intervention - Client visit from across the Tasman

Auckland based Dr Jordan Davis and wife Kristy, parents of two-year-old Chaya, enquired about Intensive Multidisciplinary Therapy (MDT) for their daughter in March 2024.

Dr Davis, himself a Musculoskeletal Medicine Specialist was keen to learn more about the Global Standard for CP specific Early Interventions and to speak to our Research team to discuss the availability of Stem Cell trials for Chaya.

Chaya participated in a successful 3-day intensive MDT program at the Allambie clinic during June 2024, owing to a seamless collaboration between Client Engagement, Therapy Services and the CPA Research team.

At the conclusion of their third and final day, Jordan and Kristy each expressed their awe and gratitude to the MDT team for strengthening their awareness of the Early Interventions available to their daughter. They felt reassured to know that, with thanks to the knowledge and expertise of CPA, the future could be brighter for kids with CP than first anticipated when their baby was diagnosed at 3 months of age.

Dr Davis commented he was both personally and professionally motivated to advocate for the establishment of improved CP clinical interventions in New Zealand and, along with other Auckland based Paediatric specialists, hopes to ensure the same world class facility and expertise can be made accessible to CP families there.

Chaya is currently working hard on her goal to “roll” and the Davis family are excited for their next visit to a CPA clinic, scheduled for early September when they will visit the Alstonville clinic for follow up sessions.

“Chaya and her family were an absolute delight to work with over our MDT intensive. Jordan and Kristy were incredibly attentive and engaged throughout the session, participating in activities and modelling our therapeutic interventions. Chaya worked extremely hard to complete back-to-back physiotherapy and occupational therapy sessions and showed constant improvement with each discipline. In her OT sessions she was able to demonstrate purposeful activation of a head switch, a brand-new skill, which allowed her to turn on musical toys and flashing videos. It was a privilege to watch Chaya and her family build their skills at CPA and we can’t wait to see how they grow in the future.”

Ella Teague, Occupational Therapist.





Sports programs in action

Supporting young people and adults to achieve their goals

CPA Lifestyles participated in a range of programs, art, culture and entertainment events, including hosting a stall at the Royal Easter Show. Close to 100,000 attended The Easter Show over 13 days. This event was a wonderful opportunity led by our clients to showcase their social enterprise skills with the community supported by 60 corporate volunteers from 8 organisations (Apple, Cisco, Clayton Utz, Dexus, Fleetpartners, Mastercard, and Salesforce).

Lifestyles also entered the Focus on Ability Film Festival, which involved 30 clients from our St Ives service sharing what ability means to them.

Our NDIS-supported packing service, Packforce, provides employment and vocational training to 165 supported employees with disabilities. Operating from two sites in Frenchs Forest and Wetherill Park, our 18 Disability Support Practitioners and 12 admin and support staff are all passionate about what we achieve together.

In another link back to the Royal Easter Show, our teams at Packforce were involved in packing 65,000 showbags. What's a visit to the Easter Show without taking home a showbag or three!

As well as Lifestyles and supporting employment, we continue to support clients in their homes. As a leading disability housing provider in NSW, we support 419 clients in Supported Independent Living and 121 Respite clients across 101 sites.

CPA welcomed ten clients into new homes this year. These houses wouldn't be homes without the magnificent work our 1078 Disability Support Practitioners do in homes and the community. From Christmas in July to orange picking at a farm, bowling nights and a Sydney Cricket Ground Tour, their dedication and creativity knows no bounds.

Sporting success – from grassroots to elite level

Our sports programs support clients of all ages and abilities to make friends, learn new skills, get fit, and challenge themselves. Our coaches are there every step of the way; from grassroots right through to elite level.

This year at least 8 of our clients have competed at elite level, including Mali Lovell, who began her journey at CPA in 2013 attending our football camp and now volunteers her time at our frame running groups. Mali won a bronze medal in the 200m event at the World Para Athletics Championships in Japan earlier this year, qualifying her for the Paris Games 100m and 200m event.

Karina Grigorian is a team member of the ParaMatildas side that won the IFCPF Asia Oceania Womens Championship 2023, and is a potential squad member of the ParaMatildas side in the upcoming Football World Cup Spain 2024. Karina is also involved with volunteering at CPA Sports camps as an Alumni to ParaMatildas.

16-year-old Matthew Engesser recently secured a bronze medal at the Oceania Triathlon Para Championships in his category PTS4. Ryley Lincolne and Maximus Papacostantinou are competing in representative sporting teams at Para Football Nationals (Ryley), and Para Table Tennis (Maximos). Maximus brought home a Silver medal at his last state titles competition. Aaryan Shah, Chris Allerdice, and Dylan Schwarz form part of the Boccia Australia Talent Program who regularly train at CPA Allambie in preparation for various international tournaments. At the most recent State Titles in Queensland, Dylan (BC1) came away with a Gold Medal, Chris (BC1) a Silver Medal, and Aaryan (BC2) a Bronze Medal.

SPOTLIGHT



Grace started her career as a Disability Support Worker and progressed to House Manager thanks to world-class training, support from her managers and her own determination to grow professionally. Now she develops exciting new client programs and uses her leadership skills to empower her team to provide clients with personalised 24/7 support in a safe, comfortable and inclusive home.



Goal 2



**Researching, developing
and embedding
leading-edge innovations**

*Frankie demonstrating
the tDCS device.*



Evidence-based interventions will be discovered that are life changing for people with cerebral palsy

Equitable access to new assistive technology that will enable greater autonomy and participation

Cures and prevention discoveries that lead to a reduction in the incidence and severity of cerebral palsy

The CPA Research Institute's vision is to enable the world's best cerebral palsy experts to find ways to prevent and treat cerebral palsy. Today, we are the world's largest private funder of cerebral palsy research and a global centre for cerebral palsy expertise. Our four research programs, which continue to be informed by people with cerebral palsy and their families, are: Early Detection and Early Intervention, Epidemiology, Technology and Regeneration.

This year, the Research Institute received more than \$3.3 million in new funding from the ELSASS Foundation and the Medical Research Future Fund (MRFF). In FY24, we contributed to seven active National Health and Medical Research Council/MRFF grants and led an additional five. We published more than 43 papers and participated in 6 conferences, including the 2023 American Academy for Cerebral Palsy and Developmental Medicine in Chicago where 21 members of the Research Institute were selected to deliver 21 presentations.

Grants, awards and accolades

The Research Foundation was also awarded 67 grants and awards in 15 countries for research topics including healthy ageing for adults with CP, implementation of early detection in low- and middle-income countries (LMICs), NICU intervention studies, magnesium sulphate as a treatment for risk of preterm birth, and epidemiological studies. 11 of these grants and awards were provided to support research in LMICs, and 26 to support PhD candidates.

The Research Institute received 8 awards this year underpinning some of the discoveries of evidence-based interventions that are life changing for people with cerebral palsy. Dr Amanda Khamis and Dr Israt Jahan were awarded the two PhD Platform Awards at the Australasian Academy of Cerebral Palsy and Developmental Medicine Conference. Dr Khamis discussed her work on assessing and encouraging graduated independent eating, and Dr Jahan presented her studies on the Global Low- and Middle- Income Countries CP Register. Ms Emma Stanton was successful at the highly competitive University Postgraduate Award and will commence her PhD on Early Assessment and Intervention in 2025.

Dr Madison Paton is currently at Duke University, supported by a prestigious Fulbright Fellowship. She is working with the world's most experienced clinicians undertaking cord blood research for CP, working towards implementation in Australia. Dr Paton was also awarded an ASSCR Rising Star Award, and Dr Megan Finch-Edmondson received a Best Abstract Award at Cord Blood Connect for her work on umbilical cord blood treatment for CP.

Dr Alex Griffin placed second in the Australian final of the prestigious Falling Walls Lab competition and went on to represent Australia in the global final in November 2023. She presented on non-invasive brain stimulation as a therapy for paediatric brain injury, and is leading an Australian-first trial for remote administered non-invasive brain stimulation for children with CP.

CP Quest – lived experience engagement

At CPA, lived experience is a core tenet that guides the direction of Research. Led by Sophie Marmont, CP Quest has more than 150 members working together with researchers and partners. The Cerebral Palsy Lived Experience Engagement fund was established by CPA to provide paid support for people with lived experience participating in CP-related projects. Our leadership in this area has led to invitations from the Sydney Children's Health Network and Stillbirth Centre of Research Excellence on establishing excellence in research co-design and consultation.

2024 Australian Cerebral Palsy Register

The Australian Cerebral Palsy Register (ACPR) team has been advocating for national reporting guidelines to ensure that every person with CP in Australia is included in the register. As part of this effort, the ACPR has released its seventh report, and the latest findings will be published in the Medical Journal of Australia in November 2024.

The results showed a decrease in birth prevalence of CP declining from 2.1 per 1000 live births in 1995-1996, to 1.5 in the most recently completed survey for 2015 and 2016. It also showed that children with CP were overrepresented in remote/very remote regions, and had more severe CP, indicating a need to understand and address this disparity and ensure comprehensive services are available for those in remote areas.

Early detection and early intervention

2024 saw the continuation of three studies focused on early detection and early intervention in CP. Early Natural History is an international study led by CPA to assess trajectories of development in infants' high risk of CP. We also continue our study focused on AI-based automation of the General Movements Assessment to assess infants for CP. Lastly, the Research Institute continued the first Randomised Control Trial in infants with CP that supports parent interactions with their child with CP to enhance their communication.

Directing Research Into Very Early Cerebral Palsy (DRIVE CP), a National Health and Medical Research Council Centre for Research Excellence has been fast-tracking early intervention for infants. It is leading two intervention trials, and nine complimentary studies, and are building capacity for knowledge translation and professional development to upskill health professionals in CP.

Stem cells as a potential treatment and cure of CP

The Regeneration team continues to pursue clinical trials of stem cells as a potential treatment and cure for CP. Two safety studies were conducted, the first trialling Anakinra, a promising anti-inflammatory therapy for reducing inflammation during prematurity, and the second investigating treatment with a baby's own umbilical cord blood for those born extremely preterm. Following this, a pilot study using donor umbilical cord blood for preterm babies was launched. Moreover, the 2024 Neonatal Cell Therapies Symposium was hosted at CPA Allambie Heights Campus, and was co-organised by the Research Institute. It brought together guest speakers and more than 50 research attendees to share updates in the field and direct future research efforts.

My Voice Library – technology for dysarthria

As part of our vision for equitable access to new assistive technology that will enable greater autonomy and participation, the Technology team is now inviting individuals with dysarthria to contribute to My Voice Library, a database that will support development of speech innovations. My Voice Library has already been recognised by two Good Design Awards: Good Design Australia, Social Impact, and Digital Apps and Software. The team has been collaborating internationally on Assistive Augmented Technologies with Japan, and mobility technologies, supporting the opening of the Sydney Vietnam Institute.



Baby cuddles at Grace Centre for Newborn Intensive Care, Westmead Hospital.

CASE STUDY



Leo

Ramping up CMV prevention strategies

Sara's second pregnancy was textbook – Leo was born full-term, a smooth birth with no apparent complications. But in his early months, Leo started to miss developmental milestones, and by ten months Sara and Steve (Leo's dad), suspected something wasn't quite right – Leo was still not rolling, sitting or babbling.

A blood test and brain scan introduced Sara and Steve to three letters they'd never heard before – CMV – and within weeks, Leo was diagnosed with profound unilateral hearing loss and cerebral palsy.

Leo's been accessing CPA's specialist early intervention occupational therapy, physio and speech pathology at Cerebral Palsy Alliance, and took his first steps just before his second birthday.

"I hope that by sharing our story we'll help raise awareness of CMV and what can happen. I'm a big advocate for getting the word out to as many people as possible," says Sara.

Sarah and Steve aren't alone. Despite congenital Cytomegalovirus (CMV) causing lifelong disabilities in 400 Australian infants every year, the potentially devastating impact of the virus remains poorly known in the wider community – despite it being 20 times more common than commonly-known pregnancy risks such as toxoplasmosis and listeriosis.

CMV, a common herpes virus, is mostly harmless to people with healthy immune systems. If contracted during pregnancy the virus can damage a baby's developing brain, resulting in epilepsy, intellectual impairment, stillbirth, hearing loss and CP. Research has established that CMV is associated with at least 10% of cerebral palsy.

This year, a major new initiative launched with the establishment of the CMV Disability Prevention Roundtable, bringing together more than 20 leading non-profits, academic institutes, peak bodies and service providers.

The Roundtable, jointly-organised with CPA's Research and Influence teams and convened by former NSW Health Minister, The Hon Brad Hazzard, aims to implement a holistic CMV prevention strategy integrated across the state health system.

In 2024, CMV Awareness Month reached nearly 1.9 million people through more than 26 headline newspaper articles, TV segments, podcasts and magazine stories. A further 3.8m impressions were recorded across a digital ad campaign geared towards sharing the simple prevention measures that can reduce the risk of CMV amongst families and maternal health professionals.

CPA researchers have also created specialised CMV e-Learning courses for midwives and GPs, reaching more than 2,000 maternal health professionals across Australia. In a new partnership with the Raising Children Network, Australia's most popular online resource for parenting and family health advice, CPA is also promoting CMV risk reduction and prevention strategies to new audiences.

REMARKABLE - accelerating disability tech to create opportunity for all

Remarkable continues to expand its reach, impact and capability – helping to stimulate the Disability Tech market and create pathways for disability related technology solutions to get to market faster. Over the last twelve months, Remarkable has worked with 61 startups and a further 37 Design-athon teams. Those 61 startups have seen a growth in customers from under 100 to over 18,800. The number of people with disability employed in their teams has gone from just three to 29! And, they've have seen a 115% growth in investment (from \$20.6m to \$44.2m).

Three Remarkable technologies were embedded within CPA; a 3D printed orthotics clinic with Ability Made was successfully trialled at our Kingswood site. Each therapy site has champions (AT Advisors) who received training on integrating Lusio wearable rehabilitation in therapy. And Polyspine, customisable supportive exoskeleton established equipment clinics at sites with client demonstrations.

In October 2023 ATscale (part of UNops) hosted a pre-summit event at Remarkable's Global Tech Summit in San Diego, on Disability, Employment and AI in low- and middle-income countries - recognising Remarkable's convening ability. This event underscored Remarkable's influence in the global Disability Tech community. The Remarkable Tech Summit itself was a resounding success, welcoming 85 select attendees to map the future of disability tech by outlining nine key guiding principles for growth.

Alongside SmartJob and Village Capital, we launched the Disability Innovation Report at the Summit, further solidifying our role as a thought leader in the sector. Notably, 73% of the speakers at the Summit were people with disabilities, reflecting our commitment to representation and inclusivity.

In November 2023, Remarkable was proud to be recognised as a leader in market development at the Australian Impact Investment Awards, being given the Impact Market Builder of the Year Award.

On May 18, coinciding with Global Accessibility Awareness Day (GAAD), Remarkable launched Season three of the Remarkable Insights Podcast, which is a series highlighting how disability-driven innovation is reshaping our world.

In 2024, Remarkable commenced its partnership with Toyota Motor Corporation taking two research stage projects, two past Design-athon projects and two Launcher startups to spend two days with Toyota Engineers and help refine their solutions. Three of those projects have continued to receive support from Toyota engineers.

These milestones and partnerships exemplify Remarkable's dedication to accelerating Disability Tech and creating a world of opportunities for people with disability. We are excited about the future and remain committed to driving innovation and inclusivity in everything we do.



The Remarkable dream team



SPOTLIGHT

Emma is a Senior Research Therapist. Her work at Cerebral Palsy Alliance started as a new graduate Occupational Therapist in 2014. For over 10 years, Emma has been passionate about supporting clients and their families through education and access to evidence-based treatment options.

Emma explains that, “Research and evidence-based practice have become the cornerstone in clinical practice. The traffic light paper is the perfect example of this – the traffic light system provides a guide that allows clients, parents, carers and clinicians to start conversations about what therapies to do and not to do. It provides the knowledge to empower clients and their families to make evidence-based decisions.”

As a First Nations Woman, Emma has been motivated by Cerebral Palsy Alliance’s support of diversity - for both clients and employees alike - with initiatives like the Diversity and Inclusion Group (Burbangana), the Reconciliation Action Plan (RAP) in progress and access to online trainings including The Seven Steps to Reconciliation and Allyship.

“RAP helps provide the framework and has given us a set of practical actions that will drive CPA’s contribution to reconciliation both internally and in the communities where we operate and service clients, advancing reconciliation by developing respectful relationships and creating meaningful opportunities with Aboriginal and Torres Strait Islander peoples.”

Emma has begun her PhD in Cerebral Palsy Early Assessment and Intervention, studying at the University of Sydney. She has recently been awarded a highly competitive University Postgraduate Award Scholarship.

In the future, Emma hopes to see more clinical trials conducted in under-researched areas including early cognition, vision, sleep, dose and behaviour interventions.

Emma is excited about the innovative research at the Cerebral Palsy Alliance Research Institute and is passionate about sharing her knowledge and supporting the growth and development of others.

Rob White, CEO



Goal 3



Amplifying awareness and advocating for change

Advocating for people with cerebral palsy

Our advocacy community, CPAActive, achieved its most substantial growth since the movement's inception in 2021, increasing its membership of allies to 10,000. We also successfully engaged the highest number of individuals with lived experience of CP and CPA staff to our grassroots community, amplifying the reach and impact of our campaigns.

We launched Young Changemakers, a youth advocacy program for people with CP aged 18-30. The program aims to build leadership and advocacy skills, empowering participants to drive future campaigns, grow the grassroots movement, and challenge political leaders on policy reform for disability inclusion.

An increase in community understanding of, and engagement with, cerebral palsy

Enhanced capacity and collaboration in the cerebral palsy community to lead and influence change

Changes in policy that support equality, inclusivity and diversity

In addition, CPAActive established the inaugural CPAActive Champions Steering Committee, comprising four CPAActive Champions with lived experience of CP. These members were onboarded as paid staff members of CPA in the Lived Experience Representative role, ensuring their valuable contributions to our strategic work are recognised. The Steering Committee represent a community of a further 26 CPAActive Champions across NSW, ACT, Queensland, Victoria and South Australia who are integral to the work we do.

CPAActive held nine community events, including large-scale Town Halls, Lived Experience Labs, and Champion meetings. Our CPAActive Champions were also engaged in sector and community events, including the NDIS review feedback forum in December, with Aaryan Shah directly addressing the Minister for the NDIS, Bill Shorten.

In April 2024, CPAActive Champions met with the Minister for Disability Inclusion, Kate Washington, to discuss the way forward for more inclusive school-to-work pathways. Since then, the CPAActive Blaze the Trail Working Group, chaired by Sophie Geeves, has engaged with the NSW Deputy Premier, Prue Car, NSW Public Service Commissioner, Kathrina Lo, and NESA CEO Paul Martin, to advance these objectives.

CPAActive partnered with the NSW Public Service Commission to deliver a tailored NSW Government Graduate Program Information session for applicants with disabilities. The event, which featured an address by Deputy Commissioner Chris Lamb, was attended by 47 participants and hosted by CPAActive Champion Steering Committee member Aman Gopalani.

CPAActive has proposed a Disability Youth Summit to the NSW government and will continue our collaboration with the NSW Public Service, NESA, and the NSW government to further our work towards meeting the campaign objectives.

The CProactive Champion Steering Committee

The inaugural Steering Committee members are:

- Aman Gopalani (Sydney)
- Daniel Clarke – Chair (Brisbane)
- Riley Saban (Coffs Harbour)
- Sophie Geeves (Sydney)

The Steering Committee will work collaboratively with CPA to provide direction and strategic oversight of CProactive’s campaigns and events, advancing the advocacy community’s overall mission.

Great minds think differently - new brand campaign and website

In 2024 CPA unveiled its new brand strategy and campaign, ‘Great minds think differently’, as well as a new website.

The new brand strategy reflects CPA’s long history of innovation and unique scale of capability. Together, we push the boundaries of what’s possible in research, advocacy, intervention, and assistive technology.

The brand campaign included a TV ad and 30 brand hero stories, showcasing our alliance of great minds and scale of capability. The campaign focuses on the ordinary moments that are truly extraordinary and the possibilities we create when we all come together.

Part of the brand campaign included producing a new educational video series “What is CP?” to demystify what cerebral palsy is. Hosted by Cerebral Palsy Alliance researchers Natasha Garrity and Georgina Henry, it features

people with lived experience of cerebral palsy (CP). They share how cerebral palsy impacts them, explaining the types of cerebral palsy, and what the GMFCS (Gross Motor Functionality Classification Scale) is. This video series is the most popular of all our videos, amassing 65k views to date.

Alongside the brand campaign we successfully launched a complete rebuild of our website, consolidating three websites into one digital shop front, creating new interactive user journeys, improving the user experience, accessibility and increasing website quality assurance (content quality and freshness, user experience and security) from 65.4% to 98.8%.

Move together for cerebral palsy

Our fundraising continues to enable essential cerebral palsy research and initiatives including early diagnosis and intervention, assistive technology and advocacy. The generosity of our donors and partners is part of what makes us a global leader in cerebral palsy.

Fundraising milestones in past 12 months include Australia’s most popular inclusive fundraising event: STEPtember. In September 2023, more than 100,000 Australians took part in the campaign, raising more than \$7.7 million for CPA.

Other key events including Krazy Kosci Klimb, the inaugural Melbourne event, The Retreat, and the 25th year of The Escape, contributed to raising a further \$2,975,000 million.

Over 19,700 regular donors were acquired in FY24 (over 37,800 total at end June). 2023 was our strongest Christmas appeal in recent years - raising \$520,000 and 2024 was our strongest tax appeal in recent years - raising over \$560,000.



Brand hero Jibby having fun during a therapy session.

SPOTLIGHT

Nic was born with a 5% chance of survival and has beat the odds ever since. Nic is living proof that life is about possibilities. He combines his passion for sport with wellbeing and public speaking, with his role at National Rugby League. He's also a dedicated advocate for people with cerebral palsy, as an ambassador for fundraising events such as STEPtember, Krazy Kosci Klimb and Grace Gala; an event to support babies in neonatal intensive care units.



Participants in the Krazi Kosci Klimb



Goal 4



Transforming
our organisation and
ways of working

Exceptional outcomes and experiences will be created for our clients, staff and communities

Recognised as a provider of choice

Recognised as an employer of choice

A financially sustainable organisation

Improving the client and employee experience with digital innovation

As part of our commitment to supporting our clients with a seamless experience, the last twelve months has seen significant enhancements of our operations, systems, security and onboarding new employees.

Cyber security continues to be a challenge and priority, with an increased need for email and internet protection. The major projects from a technology standpoint were the completion of our Data Centre Exit program to become completely Cloud Based infrastructure and mitigate high risks of managing on premise hardware and security. We also replaced all legacy network infrastructure with Fortinet services, resulting in a single vendor solution that mitigated several risks and sets up CPA with a sustainable, secure, low operating cost network solution.

We've continued to roll out and expand MyCPA to make it easier for clients to manage their appointments. The uptake of users has increased to over 1500 clients.

Respite services new strategy

The new strategy for Respite services included a management restructure and a consolidation, which resulted in the closure of two Respite services allowing us to operate more successful respite services – without losing any clients – in a contemporary environment that our clients enjoy.



Supporting the learning and development of our people

25 allied health graduates took part in our inaugural therapy graduate program.

9075 hours contributed by volunteers, equating to **\$403,375** in in-kind support.

CPA supported **86** Student placements across Lifestyles, A&R and Therapy. **2629** CPA employees completed **35,291** Training Alliance courses and qualifications.

1571 CPA employees completed the 7 Steps to Practical Reconciliation – Cultural Awareness Training.

As part of our ongoing focus on employee engagement, in early 2024 we conducted an engagement survey for our Australian Disability Enterprise Packforce supported employees. The survey found an impressive **94%** engagement.

Our commitment to Diversity, Equity and Inclusion

We commenced the delivery of our 'Diversity, Equity and Inclusion (DEI) Strategy,' with three key priorities: Inclusive Culture, Equitable Opportunities, and Employment of People with Disabilities. Our 'Lived Experience Engagement Framework' was established to support and amplify the engagement of people with lived experience to help guide all aspects of our work.

Our DEI Employee Networks, CultureConnect, CPA Pride and ConnectiBility, representing our employees with a disability, are continuing to grow their numbers and influence, build awareness and promote inclusion.

We completed the delivery of our 'Reflect' Reconciliation Action Plan, led by our RAP working group Burbangana.

Our highly skilled workforce

CPA is proud of our highly skilled workforce and committed to providing learning and development opportunities. Our employees are provided with a sector leading induction program and ongoing development that directly relates to the clients they work with. 2629 CPA employees completed 35,291 Training Alliance courses and qualifications.

We also collaborated with people with lived experience to co-design learning experiences including fabulous demonstration videos highlighting active support.

Our Training Alliance is an award-winning training organisation known for our high-quality, person-centred, online learning that supports the development of a skilled and confident workforce across the disability sector. Our catalogue of 30 courses supported 28,000 people to complete 52,875 hours of training.



Client playing bocce with his Disability Support Practitioner

SPOTLIGHT

Occupational therapist Monisha applies a holistic approach, helping clients with performing everyday tasks — like holding a pen, throwing, balancing, making and eating food.

“People tend to achieve things when they have a goal in mind, so I find out what’s important to them”, said Monisha.

Working with people of all ages, Monisha uses creativity to plan her interventions and make everyday tasks easier. She helps to bring people out of their shell. Her training and expertise mean she can help them build confidence and teach new skills in a creative and fun way.

With access to CPA researchers who are discovering new things every day, and clinical supervision, Monisha learns and applies new findings in her work, directly benefitting her clients.

Monisha works alongside a multidisciplinary team of other therapists, like speech pathologists and physiotherapists, who are all helping the same clients achieve their goals, with an evidence-based approach.

“What we strive for clinically, is to achieve excellence with our skills. Our services are backed by a strong evidence-based approach and the clinical support from our supervisors is really rewarding,” said Monisha.



Our sincere thanks

Once again, thank you to our wonderful clients, families, employees, volunteers, donors, advocates and many supporters who contribute to making Cerebral Palsy Alliance the organisation it is. You are truly part of our alliance of great minds and we are incredibly proud and grateful for the contribution each of you makes.

To our Board of Directors, thanks for the generosity of your skills and time in expertly guiding our organisation.

As we approach 80 years of Cerebral Palsy Alliance, we are excited to see what our community will deliver next in supporting our vision of a world of opportunity for people with cerebral palsy and similar disabilities, and their families.



*Advocate and STEPtember
Trainer Cooper and his
biggest supporter (mum)*

Directors' Report

30 June 2024

The Directors present their report together with the financial report of Cerebral Palsy Alliance ('the Company') and the Group, being the Company and its controlled entities, for the year ended 30 June 2024 and the auditor's report for this period.

The Directors of the Company during the year and at the date of this report were:

Andrew Buchanan PSM, MAICD, AIMM

Andrew was appointed Chair of the Board of Directors of the Company in May 2023. Andrew has been a director since 2010, Deputy Chair since 2017 and has served as Chair of the Research Committee and Chair of the Fundraising Committee, as well as taking an active role as mentor and supporter of young disability advocates through activist community, CPActive. He is a member of the Finance and Audit Committee and the Services and Marketing Committee.

Andrew has been a prominent voice in the disability sector, having served as the Chair of the Disability Council of NSW from 2003-2011. He is also an accomplished corporate leader with more than 40 years' experience in broadcasting, communication and media. He is currently Principal of AB Communicates and was previously General Manager of Local Radio at the ABC.

Andrew contracted polio in April 1950 when he was two days old and is paralysed on his right side. Andrew's mother contracted polio when she was in labour with Andrew and was paralysed from the chest down. Andrew received services from the Company when he was a child.

John Sintras

John was appointed Deputy Chair of the Company in May 2023. He has been a Director since June 2018 and was appointed Chair of the Fundraising Committee in May 2023 and is a member of the Services and Marketing Committee.

John was previously a member of the Board from August 2009 until his resignation in January 2016 following his decision to relocate to New York where he was employed as President of Global Business Development and Product Innovation at IPG Mediabrands. During his period in New York, John served as one of the founding Directors of the Cerebral Palsy Alliance Research Foundation Inc.

In early 2018, John returned to Sydney, and commenced as Chief Audience and Content Officer

at SBS, Australia's multicultural and Indigenous broadcaster, where he had end-to-end oversight of SBS's Audience and Content strategy.

Most recently John was Managing Partner at management consultancy discidium, which he co-founded in early 2020, in addition to serving as Chief Growth Officer for neobank startup Alex. In his current role John serves as President, US & Multinational for technology company Mutiny Group, where he is overseeing their expansion to the US and multinational markets.

John's daughter Lia has cerebral palsy and has lived experience of the services provided by the Company.

Kathryn Dent

Kathryn has been a Director since August 2013. She is Chair of the People, Culture and Organisational Development Committee and a member of the Finance and Audit Committee.

Kathryn was admitted as a lawyer in 1994. She has practised exclusively in workplace relations law for over 20 years.

Kathryn is a Partner at HWL Ebsworth Lawyers. She has a particular interest in workforce development and human resources management in the disability sector and acts for a number of employer clients across the not-for-profit sector including those in the disability services sector.

Jacqui Wisemantel

Jacqui has been a Director since November 2014. She is a member of the Fundraising Committee and the Services and Marketing Committee. Jacqui is currently on a leave of absence with the authority of the Board.

Jacqui is currently a Director at WiseHart Events and for the past 25 years has worked in the media, marketing and communications sectors, specialising in event production, fundraising, project management and public relations.

Jacqui's daughter Lara has cerebral palsy and has lived experience of the services provided by the Company. Jacqui is passionate about fundraising, education and promoting the services and work of the Company and for those living with cerebral palsy.

Leanne Wallace

Leanne has been a Director since May 2016. She is Chair of the Services and Marketing Committee and a member of the People, Culture and Organisational Development Committee.

Leanne was a Senior Adviser at Nous Group with a focus on consultancy services for government.

Prior to joining Nous in 2009, Leanne worked for over 30 years in the NSW public sector including being appointed as Deputy Director General, Public Sector Workforce Office with the NSW Department of Premier & Cabinet and Director, Primary and Community Health for NSW Health.

In 2014 Leanne was awarded a National Fellow of the Institute of Public Administration Australia. Leanne is Chair of the Board for Jannawi Family Centre and a Board Director for Jannawi Connections.

Stuart Comino

Stuart has been a Director since September 2017. He is Chair of the Finance and Audit Committee and a member of the Technology Committee.

Stuart was Finance Director for Stryker South Pacific, the ANZ division of the leading global medical technology company Stryker until his resignation in March 2024. Previously, he has held senior positions in finance and general management with Coca-Cola Amatil (CCA) over a 26 year career, including CFO for CCA's Australian and Indonesian businesses. Prior to his extensive career at CCA, Stuart held various roles at Coopers and Lybrand.

Stuart holds a Bachelor of Commerce degree from UNSW, an Executive MBA from The Australian Graduate School of Management, is a member of the Institute of Chartered Accountants Australia and New Zealand, and a graduate of the Australian Institute of Company Directors.

Stuart's brother Peter had cerebral palsy and benefitted during his life from the services provided by the Company. Stuart has a passion to ensure that people with cerebral palsy have the best possible quality of life through access to the life changing equipment and services provided by the Company. He is committed to supporting the Company achieve its mission, particularly through helping to raise funds for vital research into the cause, treatment and prevention of cerebral palsy.

Johanna Garvin

Johanna has been a Director since August 2018. She is a member of the Fundraising Committee.

Johanna is currently employed at Create NSW as a Communications Officer in its Strategic Communications Unit. Johanna supports the team to promote the work of the organisation, to showcase the strength of NSW's creative industries, and to develop the organisation as a leader in creating awareness and opportunities for diverse groups.

Johanna holds a Bachelor of Communications and Media at the University of Notre Dame Australia. In 2018 Johanna was the first Australian to complete seven marathons, on seven continents, in seven days in a wheelchair for the World Marathon Challenge. Johanna undertook this challenge to raise both funding and awareness for the Company.

Johanna has cerebral palsy and lived experience of the services provided by the Company.

Bob Easton

Bob has been a Director since May 2021. He is Chair of the Technology Committee.

In April 2022 Bob retired as Chairman of Accenture in ANZ. Over a 25-year career at Accenture he lived and worked across several countries with some of the world's largest businesses spanning many industries. Bob served as a member of Accenture's Global Leadership Committee from 2015 until his retirement. Prior to joining Accenture, Bob spent twenty years with the New Zealand Army.

In April 2022 Bob founded Easton Coaching, an organisation focused on executive, life, career, and transformational coaching.

In 2018 Bob received a life-time achievement award from Trust Across America, Trust Across the World for his thought leadership and contributions to building trust-based relationships in business. Bob was awarded two fellowships: Doctor of Management Design Fellow and Fellow, Fowler Center for Sustainable Value from Case Western Reserve University (USA).

Bob is a Non-Executive Director of the Positive Education Schools Association (PESA); an Advisory Board member of the David L. Cooperrider Center for Appreciative Inquiry; an Advisory Board member of the Organisation and Work Division - International Positive Psychology Association (IPPA); and a prior Board member of the Mercer Boys and Girls Club, New Jersey, USA.

Bob's adult son Ben has cerebral palsy and has lived experience of the services provided by the Company and services provided in several countries Ben has lived in outside of Australia.

Shaan Batcha

Shaan was appointed as a Director in August 2022. He is a member of the People, Culture and Organisational Development Committee, Services and Marketing Committee, Technology Committee and Finance and Audit Committee.

Shaan is currently employed at Google Australia where he is part of the enterprise network operations team and is considered a subject matter expert in network monitoring. Shaan has a Masters degree in Network Systems from Swinburne University which he completed in 2005 and a Bachelor's degree in Computer Science that he completed in 2002. Aside from his day job, Shaan likes teaching mathematics to his son, researching technology and ideas to assist his son's learning, and playing badminton and chess.

Shaan's son was born prematurely at 24 weeks and was later diagnosed with cerebral palsy. The years of passionate advocacy that followed, and the journey of setting goals and developing skills through physiotherapy, occupational therapy and speech therapy, have given Shaan lived experience and taught him the need for being an added voice for those with cerebral palsy. Shaan's son has benefitted immensely from multi-disciplinary services from the Company for many years.

Sarah Yassien

Sarah was appointed as a director of the Company on 13 July 2023. She is a member of the Fundraising Committee and the Technology Committee.

Sarah is currently the Director of Corporate Strategy at SBS. Prior to that, Sarah was the Head of Digital Transformation and Product Strategy at SBS, having joined the organisation in 2017.

Sarah has led strategic business transformation for organisations in Australia and the UK. Previous roles include senior positions with the BBC, International Secretariat of Amnesty International and Westpac Group. Sarah holds a Bachelor of Business from the University of Technology Sydney and a Master of International Studies from the University of Sydney.

COMPANY SECRETARY

The Company Secretary during the year and at the date of this report is:

Emma Rudd

Emma has been Company Secretary of the Company and its subsidiaries since September 2019 when she started in the position of General Counsel & Company Secretary. Emma was admitted as a solicitor in 1999. Prior to joining the Company, Emma was General Counsel with an Australian based mobile technology company and prior to that practiced law in the Corporate team of Herbert Smith Freehills for over 15 years.

THE BOARD OF DIRECTORS' MEETINGS

The number of Directors' meetings (including meetings of committees of Directors) and number of meetings attended by each of the Directors of the Company during the financial year were:

	Board of Directors' Meetings		Finance and Audit Committee Meetings		People, Culture & Organisational Development Committee Meetings		Services and Marketing Committee Meetings		Fundraising Committee Meetings		Technology Committee Meetings	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Board Members												
Andrew Buchanan	9	9	3	3	1	1	4	4	2	1		
John Sintras	9	7					4	3	2	2		
Kathryn Dent	9	9	3	3	2	2						
Jacqui Wisemantel	9	1					4	1	2	0		
Leanne Wallace	9	9			2	2	4	4				
Stuart Comino	9	9	3	3							2	2
Johanna Garvin	9	9							2	1		
Bob Easton	9	5									2	2
Shaan Batcha	9	6	3	2	2	1	4	1			2	2
Sarah Yassien	9	8							2	2	2	2

BOARD COMMITTEES

The agenda for each Committee meeting is prepared in conjunction with the Chair of the relevant Committee. Papers and submissions are distributed to Committee members in advance and each Committee is free to invite members of management or others to attend meetings, or take external advice, when considered appropriate.

Details of the purpose and function of these Board Committees follow.

Finance and Audit Committee

The Finance and Audit Committee enhances the credibility, objectivity and accountability of the Company by assisting the Board in discharging its responsibilities in relation to financial management, monitoring and controlling risk, internal control systems and reporting financial information.

The Committee also provides a forum for communication between the Board, senior financial management and the external auditors.

People, Culture & Organisational Development Committee

The People, Culture & Organisational Development Committee advises and makes recommendations to the Board on the development, implementation and review of policies in the Human Resources and Industrial Relations areas, including any references from the Board in respect of Human Resources management and Industrial Relations.

Services and Marketing Committee

The Services and Marketing Committee reviews, advises and makes recommendations to the Board on the nature and scope of service practice and delivery within the Company and considers matters related to the marketing activities of the organisation.

The Committee also consults with stakeholders about effective service delivery.

Fundraising Committee

The Fundraising Committee considers matters related to the organisation - its cause and its clients, community and corporate partnerships and programs and opportunities for increasing funds from both existing and new fundraising ventures.

The Committee also advises and makes recommendations on the financial viability, ethics and legal aspects of existing and proposed fundraising programs.

Technology Committee

The Technology Committee assists the Board by overseeing major technology initiatives and ensuring they align with the Strategic Plan. It reviews IT-related risks, including security and fraud, and ensures appropriate controls are in place.

The Committee also monitors cybersecurity risks and management's actions to minimise exposure. It provides expertise on emerging technology trends, evaluates significant technology investments, and ensures the technology infrastructure supports the Strategic Plan.

GOVERNANCE

The Company and its controlled entities are companies limited by guarantee with the exception of The Cerebral Palsy Foundation Pty Ltd which is a proprietary limited company. The Company is governed by Directors who are elected by the members in a general meeting. Any member of the Company is eligible to be elected to the Board, if correctly nominated.

The Constitution limits the number of Directors to a minimum of five and a maximum of ten. In general, one third of the Directors retire each year but may seek re-election.

DIRECTOR EDUCATION

The Company has a formal process to educate new Directors about the nature of the organisation, current issues, the corporate strategy and the expectations of the Company concerning performance of Directors.

Directors also have the opportunity to visit Company facilities and meet with management to gain a better understanding of its operations. Directors are given access to continuing education opportunities to update and enhance their skills and knowledge, including access to the full suite of Australian Institute of Company Director courses.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activities of the Company and its controlled entities are to provide access to a range of services and facilities to children and adults with cerebral palsy and their families in NSW and the ACT and, where applicable, to people with other disabilities who can benefit from the services.

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

The long-term objective of the Company is an inclusive society for people with cerebral palsy and their families.

In April 2022 the Board approved the Strategic Plan for 2022-2025, mapping out how the Group will continue to invest in services, research, people, processes and infrastructure to enable it to achieve its strategic objectives.

The 2022-2025 Strategic Plan articulates the following:

OUR VISION – OUR HOPE FOR THE FUTURE

A world of opportunity for people with cerebral palsy and similar disabilities, and their families.

OUR THREE YEAR STRATEGIC PLAN 2022 – 2025



Goal 1

To build futures for young people with cerebral palsy and their families

Every baby born with cerebral palsy will have the best start in life and access to world class early intervention programs

Young people with cerebral palsy will confidently navigate school and beyond, setting themselves up for a resilient, happy life full of purpose and opportunity



Goal 2

To research, develop and embed leading edge innovations

Evidence-based interventions will be discovered that are life changing for people with cerebral palsy

Equitable access to new assistive technology that will enable greater autonomy and participation

Cures and prevention discoveries that lead to a reduction in the incidence and severity of cerebral palsy



Goal 3

To amplify awareness and advocate for change

An increase in community understanding of and engagement with cerebral palsy

Enhanced capacity and collaboration in the cerebral palsy community to lead and influence change

Changes in policy that support equality, inclusivity and diversity



Goal 4

To transform our organisation and ways of working

Exceptional outcomes and experiences will be created for our clients, staff and communities

Recognised as a provider of choice

Recognised as an employer of choice

A financially sustainable organisation

OUR VALUES: WE ARE PASSIONATE, RESPECTFUL, ETHICAL, CURIOUS AND COURAGEOUS

OPERATING AND FINANCIAL REVIEW

The deficit of the Group for the financial year was \$11,484,000 (2023: deficit of \$6,356,000). The Company and each of its controlled entities are exempt from Income Tax.

STATE OF AFFAIRS

Over the year the Group supported around 5,000 clients with a workforce of some 2,600 employees.

In the opinion of the Directors there were no significant changes in the state of affairs of the Group that occurred during the financial year under review that are not otherwise disclosed in this report or in the financial statements.

ENVIRONMENTAL REGULATIONS

The Group's operations are not subject to any significant environmental regulations under either Commonwealth or State legislation. The Board believes that the Group has adequate systems in place for the management of its environmental requirements.

SUBSEQUENT EVENTS

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors of the Company, to affect significantly the operations of the Group, the results of those operations, or the state of affairs of the Group, in future financial years.

DIVIDENDS

The Company and its controlled entities are prohibited by their Constitutions from paying dividends to members.

LIKELY DEVELOPMENTS

The Directors do not believe it likely that there will be any material changes in the operations of the Group for the next twelve months.

TAX DEDUCTIBILITY OF DONATIONS

The Company is a deductible gift recipient as defined in the Income Tax Assessment Act. Donations of \$2.00 or more are tax deductible in Australia.

DIRECTORS' BENEFITS

Since the end of the previous financial year, no Director received or became entitled to receive remuneration. The Board members of the Company provide their time and expertise on an entirely voluntary basis and receive no fees, salaries or benefits for the work that they undertake on behalf of the Board.

INDEMNIFICATION AND INSURANCE OF DIRECTORS AND OFFICERS

Under its Constitution, the Company must indemnify current and past Directors and Officers for any liability incurred by them as a Director or Officer of the Company or its related bodies corporate to the extent allowed under law. The Constitution also permits the Company to purchase and maintain a Directors and Officers' insurance policy.

The Company has entered into agreements with current Directors and certain former Directors where they are indemnified from any loss, expense or damage in accordance with the terms and subject to the limits set by the Constitution.

The agreements stipulate that the Company will meet the full amount of any such loss, expense or damage, allowed under the law. The Company is not aware of any liability having arisen, and no claim has been made against the Company during or since the period ended 30 June 2024 under these agreements.

No indemnity has been granted to an auditor of the Company in their capacity as auditor of the Company or any related body corporate.

Since the end of the previous financial year, the Company has paid premiums in respect of directors' and officers' liability and legal expenses insurance contracts. These insurance contracts insure against liability (subject to specific exclusions) for persons who are or have been directors or executive officers of the Company.

The Directors have not included details of the nature of the liabilities covered nor the amount of the premium paid in respect of the directors' and officers' liability and legal expenses' insurance contracts, as such disclosure is prohibited under the terms of the contract.

ROUNDING OFF

The Company is an entity to which ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 applies and, accordingly, amounts in the financial statements and Directors' Report have been rounded to the nearest thousand dollars, unless otherwise stated.

LEAD AUDITOR'S INDEPENDENCE DECLARATION

The Lead Auditor's Independence Declaration is set out on page 54 and forms part of the Directors' Report for the financial year ended 30 June 2024.

MEMBERS

As at 30 June 2024 there were 97 members (2023: 125 members) of the Company.

In accordance with the Company's Constitution, each member of the Company has a maximum liability of \$20 in the event of the Company being wound up while he/she is a member (or within one year after he/she ceases to be a member) for payment of the debts and liabilities of the Company contracted before he/she ceased to be a member.

There are four categories of members: Members with a Disability; Support Members; Honorary Life Members; and Invited Members.

Signed in accordance with a resolution of the Directors:



Andrew Buchanan
Director
Sydney
25 September 2024



Stuart Comino
Director
Sydney
25 September 2024

Directors' Declaration

In the opinion of the directors of Cerebral Palsy Alliance (the Company):

- (a) the consolidated financial statements and notes that are set out on pages 34 to 53 are in accordance with the Australian Charities and Not-for-profits Commission Act 2012; the Charitable Fundraising Act (NSW) 1991 including:
 - (i) giving a true and fair view of the Group's financial position as at 30 June 2024 and of its performance, for the financial year ended on that date; and
 - (ii) complying with Australian Accounting Standards – Simplified Disclosures, and the Australian Charities and Not-for-profits Commission Regulation 2013;
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable;
- (c) there are reasonable grounds to believe that the Company and the Group entities identified in note 22 will be able to meet any obligations or liabilities to which they are, or may become subject to, by the virtue of the Deed of Cross Guarantee between the Company and those Group entities pursuant to *ASIC Corporations (Wholly owned Companies) Instrument 2016/785*; and
- (d) The internal controls exercised by the Group are appropriate and effective.

Signed in accordance with a resolution of the directors:



Andrew Buchanan
Director
Sydney
25 September 2024



Stuart Comino
Director
Sydney
25 September 2024

Consolidated Statement Of Financial Position

as at 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
ASSETS			
Cash and cash equivalents	8	43,200	59,945
Trade and other receivables	9	10,460	9,502
Inventories		-	189
Investments	10	6,272	9,050
TOTAL CURRENT ASSETS		59,932	78,686
Investments	10	69,510	61,769
Property, plant and equipment	11	71,247	68,717
Right-of-use assets	11	3,472	3,667
TOTAL NON-CURRENT ASSETS		144,229	134,153
TOTAL ASSETS		204,161	212,839
LIABILITIES			
Trade and other payables	13	28,922	21,496
Government funding received in advance		2,097	2,405
Employee benefits	14	18,032	25,335
Lease liabilities	11	338	299
TOTAL CURRENT LIABILITIES		49,389	49,535
Employee benefits	14	3,925	2,898
Employee benefits - Defined Benefits	14	1,500	1,139
Lease liabilities	11	3,303	3,468
TOTAL NON-CURRENT LIABILITIES		8,728	7,505
TOTAL LIABILITIES		58,117	57,040
NET ASSETS		146,044	155,799
EQUITY			
General funds		143,829	156,193
Fair value reserve	15	3,715	745
Defined benefit reserve		(1,500)	(1,139)
TOTAL EQUITY		146,044	155,799

THE NOTES ON PAGES 39 TO 53 ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

Consolidated Statement Of Comprehensive Income

for the year ended 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
Revenue from government funding	4	16,116	18,668
Revenue from fundraising and bequests		40,433	42,161
Revenue from rendering of services		186,213	175,476
Revenue from sale of goods		753	790
Accommodation services expenses		(132,668)	(134,623)
Individual and family support expenses		(36,392)	(34,283)
Employment services expenses		(4,678)	(4,515)
Community access service expenses		(18,372)	(16,069)
Technical services expenses		(1,587)	(850)
Community education and information		(11,405)	(10,337)
Research grants and expenses		(8,937)	(8,605)
Fundraising expenses		(15,750)	(14,275)
Cost of goods sold		(84)	(199)
Gross surplus		13,642	13,339
Rental income		535	541
General and administration expenses	6	(31,656)	(25,727)
Gain on sale of property, plant and equipment		1,533	231
Results from operating activities		(15,946)	(11,616)
Finance income		4,610	5,410
Finance costs		(148)	(150)
Net finance income	7	4,462	5,260
Deficit before income tax		(11,484)	(6,356)
Income tax expense	2(m)	-	-
Deficit for the year after income tax		(11,484)	(6,356)
Other comprehensive (expense)/income			
Net change in fair value of other investments	7	2,090	2,302
Defined benefit plan actuarial loss	14	(361)	(196)
Total other comprehensive income, after income tax		1,729	2,106
Total comprehensive expense for the year		(9,755)	(4,250)

THE NOTES ON PAGES 39 TO 53 ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

Consolidated Statement Of Changes In Equity

for the year ended 30 June 2024

	NOTE	General Funds \$'000	Fair Value Reserve \$'000	Defined Benefit Reserve \$'000	Total Equity \$'000
Balance at 1 July 2022		162,789	(1,797)	(943)	160,049
Deficit for the year		(6,356)	-	-	(6,356)
Other comprehensive income					
Net change in fair value of investments	7	-	2,302	-	2,302
Actuarial gain on defined benefit superannuation plans	14	-	-	(196)	(196)
Total other comprehensive (expense)/income for the year		-	2,302	(196)	2,106
Total comprehensive (expense)/income for the year		(6,356)	2,302	(196)	(4,250)
Transfer of gain on sale of investments classified as fair value through other comprehensive income		(240)	240	-	-
Balance at 30 June 2023		156,193	745	(1,139)	155,799
Balance at 1 July 2023		156,193	745	(1,139)	155,799
Deficit for the year		(11,484)	-	-	(11,484)
Other comprehensive income					
Net change in fair value of investments	7	-	2,090	-	2,090
Actuarial gain on defined benefit superannuation plans	14	-	-	(361)	(361)
Total other comprehensive (expense)/income for the year		-	2,090	(361)	1,729
Total comprehensive (expense)/income for the year		(11,484)	2,090	(361)	(9,755)
Transfer of loss on sale of investments classified as fair value through other comprehensive income		(880)	880	-	-
Balance at 30 June 2024		143,829	3,715	(1,500)	146,044

THE NOTES ON PAGES 39 TO 53 ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.

Consolidated Statement Of Cash Flows

for the year ended 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts in the course of operations		245,011	281,486
Cash payments to suppliers and employees		(257,910)	(287,818)
Interest paid		(148)	(150)
Net cash from operating activities		(13,047)	(6,482)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		1,435	1,154
Distributions from trusts, dividends & imputation credits		-	24
Acquisition of property, plant and equipment	11	(7,144)	(884)
Proceeds from sale of property, plant and equipment		2,305	37,467
Net cash (used in)/from investing activities		(3,404)	37,761
CASH FLOWS FROM FINANCING ACTIVITIES			
Financing costs	7	-	-
Payment of lease liabilities		(294)	(428)
Net cash used in financing activities		(294)	(428)
Net (decrease)/increase in cash and cash equivalents		(16,745)	30,851
Cash and cash equivalents at the beginning of the financial year		59,945	29,094
Cash and cash equivalents at the end of the financial year		43,200	59,945

THE NOTES ON PAGES 39 TO 53 ARE AN INTEGRAL PART OF THESE CONSOLIDATED FINANCIAL STATEMENTS.



Notes to and forming part of

The Financial Statements

for the year ended 30 June 2024

1. Basis of Preparation	39
2. Significant Accounting Policies	39
3. Determination of Fair Values	45
4. Government Funding	45
5. Remuneration of Auditors	45
6. General and Administration Expenses	46
7. Finance Income and Finance Costs	46
8. Cash and Cash Equivalents	47
9. Trade and Other Receivables	47
10. Investments	48
11. Property, Plant and Equipment	48
12. Right of Use Assets Measured at Cost	50
13. Trade and Other Payables	50
14. Employee Benefits	50
15. Fair Value Reserve	51
16. Financing Facilities	51
17. Capital and Other Expenditure Commitments	51
18. Contingent Liabilities	51
19. Related Party Information	51
20. Members' Guarantee	52
21. Company Details	52
22. Consolidated Entities/Deed of Cross Guarantee	52
23. Income And Expenditure	
– Fundraising Appeals	53
24. Subsequent Events	53

1. BASIS OF PREPARATION

Reporting entity

Cerebral Palsy Alliance (“the Company”) is a company limited by guarantee and is domiciled in Australia. The address of the Company’s registered office is 187 Allambie Road, Allambie Heights, NSW 2100. The consolidated financial statements as at and for the year ended 30 June 2024 comprise the financial statements of the Company and its controlled entities (together referred to as the “Group”). The Group is a not-for-profit entity.

The principal activities of the Group are to provide access to a range of services and facilities to children and adults with cerebral palsy and their families in NSW, the ACT and, where applicable, to other people with disabilities who can benefit from the services.

The financial report was authorised for issue by the Board of Directors on 25 September 2024.

a) Statement of compliance

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the Australian Charities and Not-for profit Commission Act 2012.

The Group adopted AASB 1060 General Purpose Financial Statements – Simplified Disclosure for Profit and Not-for-Profit Tier 2 Entities in the prior year and is consistent with the current year.

In the opinion of the Directors, having regard to the not-for-profit nature of the Group’s business, the terms used in the prescribed format of the Statement of Comprehensive Income are not appropriate. “Profit or Loss” in the prescribed format of the Statement of Comprehensive Income has been substituted by “Surplus or Deficit”.

b) Basis of measurement

The consolidated financial statements have been prepared on a going concern basis with financial assets being measured at fair value.

Notes 2b) (ii) and 3 below identify the financial assets and the methods used to measure fair values.

c) Functional and presentation currency

These consolidated financial statements are presented in Australian dollars which is the Group’s functional currency.

The Company is of a kind referred to in ASIC Corporations (Rounding in Financial/Directors’ Reports) Instrument 2016/191 and in accordance

with that instrument, all financial information has been rounded to the nearest thousand dollars unless otherwise stated.

d) Use of estimates and judgements

The preparation of financial statements in conformity with AASBs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from the estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate was revised and in any future periods affected.

2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these consolidated financial statements and by all entities comprised within the Group.

a) Basis of consolidation

Subsidiaries

Subsidiaries are entities controlled by the Company. Control exists when the Company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

In assessing control, potential voting rights that presently are exercisable or convertible are taken into account.

The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

Transactions eliminated on consolidation

Intragroup balances and any unrealised gains and losses or income and expenses arising from intragroup transactions are eliminated in preparing the consolidated financial statements.

b) Financial instruments

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Group has no derivative financial assets or liabilities.

b) Financial instruments (continued)

(i) Non-derivative financial liabilities

The Group initially recognises financial liabilities on the date at which it becomes a party to the contractual provisions of the instrument. The Group derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

The Group has the following non-derivative financial liabilities: trade and other payables. These financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortised cost using the effective interest rate method.

(ii) Non-derivative financial assets

The Group initially recognises financial assets on the date at which the Group becomes a party to the contractual provisions of the instrument.

Financial assets are initially measured at fair value. The Group subsequently measures financial assets at either fair value or amortised cost.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

On initial recognition, the Group classifies its financial assets as subsequently measured at either amortised cost or fair value, depending on its business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

Financial assets subsequently measured at amortised cost

A financial asset is subsequently measured at amortised cost using the effective interest method and net of any impairment loss, if:

- the asset is held within a business model with an objective to hold assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise, on specified dates, to cash flows that are solely payments of principal and interest.

Financial assets subsequently measured at amortised cost comprise cash and cash equivalents and trade and other receivables. All changes in value are recognised in surplus or deficit.

Financial assets subsequently measured at fair value

Financial assets other than those classified as financial assets measured at amortised cost are subsequently measured at fair value with all changes in fair value recognised in surplus or deficit, except in the case of some investments, as indicated in the following paragraph.

For investments in equity instruments not held for trading, the Group may elect at initial recognition to recognise subsequent changes in fair value in other comprehensive income. For these instruments, changes in fair value, including realised gains and losses are never reclassified to surplus or deficit. Dividends earned from these investments are recognised in surplus or deficit unless the dividends clearly represent a recovery of part of the cost of investment.

In the remainder of these notes:

- Financial assets whose subsequent changes in fair value are recorded through surplus or deficit are referred to as “Financial assets at fair value through surplus or deficit”; and
- Financial assets whose subsequent changes in fair value are recorded through other comprehensive income are referred to as “Financial assets at fair value through other comprehensive income”.

c) Inventories

Inventories are valued at the lower of cost and net realisable value, with net realisable value being the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses.

Cost is based on the first-in first-out principle and includes expenditure incurred in bringing inventories to their existing location and condition.

d) Property, plant and equipment Recognition and measurement

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

Parts of an item of property, plant and equipment that have different useful lives are accounted for separately. The value of in-kind donations is determined by independent valuation at the time of the donation.

Gains or losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds of disposal with the carrying amount of property, plant and equipment and are recognised net within surplus or deficit.

Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Group and its cost can be measured reliably. The carrying amount of the replaced part is derecognised.

The costs of the day-to-day servicing of property, plant and equipment are recognised in surplus or deficit as incurred.

Depreciation and amortisation

Items of property, plant and equipment, including buildings, leasehold improvements and motor vehicles, but excluding freehold land, are depreciated over their estimated useful lives using the straight-line method. Assets are depreciated from the date of acquisition.

Depreciation is calculated on the depreciable amount, which is the cost of the asset, or other amount substituted for cost, less its residual value.

Depreciation rates used for each class of asset are as follows:

Buildings	4%
Plant and Equipment	15-25%
Motor Vehicles	15-20%
Fixtures and Fittings	10%

Depreciation of an asset under construction begins from the date the asset is ready for use.

The residual value, the useful life and the depreciation method applied to an asset are reassessed at the reporting date and adjusted if appropriate.

e) Intangible assets

Intangible assets acquired by the Group that have finite useful lives are measured at cost less accumulated amortisation and accumulated impairment losses.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in surplus or deficit as incurred.

Amortisation

Amortisation is calculated on the cost of the asset, or another amount substituted for cost, less its residual value.

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of the intangible assets from the date they are available for use. The estimated useful life of computer software for the current and comparative years is three years.

Amortisation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

f) Leased assets

In accordance with AASB 16 – Leases the Group, as a lessee, has recognised right-of-use assets representing its rights to use the underlying assets and lease liabilities representing its obligations to make lease payments.

Under AASB 16, a contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease and non-lease component on the basis of their relative stand-alone prices. For leases of properties in which it is a lessee, the Group has elected to separate non-lease components and will account for the lease and non-lease components of a lease.

As a lessee

The Group leases assets including items of property, motor vehicles and IT equipment.

The Group recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost and subsequently measured at cost less any accumulated depreciation and impairment losses, and adjusted for certain re-measurements of the lease liability. The Group presents right-of-use assets that do not meet the definition of investment property and lease liabilities in the statement of financial position.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the Group's incremental borrowing rate for the portfolio of leases. Lease liabilities are presented in this note.

The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payments made. It is remeasured when there

f) Leased assets (continued)

is a change in future lease payments arising from a change in an index rate, a change in the estimate of the amount expected to be payable under a residual guarantee, or as appropriate, changes in the assessment of whether a purchase or extension option is reasonably certain to be exercised or a termination option is reasonably certain not to be exercised.

The Group has applied judgment to determine the lease term for some lease contracts in which it is a lessee that include renewal options. The assessment of whether the Group is reasonably certain to exercise such options impacts the lease term, which significantly affects the amount of lease liabilities and right-of-use assets recognised.

Right-of-use assets are measured at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments. The Group applied this approach to all other leases.

Short term leases and leases of low value assets

The Group has elected to use the following practical expedients under AASB 16 to leases:

- not to recognise right-of-use assets and liabilities for leases for which the lease term ends within 12 months of the date of initial application;
- not to recognise right-of-use assets and liabilities for leases of low value assets (e.g. IT equipment);
- to exclude initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- to use hindsight when determining the lease term.

g) Employee benefits

Defined contribution superannuation plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group's obligations for contributions to defined contribution plans are recognised as an expense in surplus or deficit when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

Defined benefit superannuation plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement,

comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected immediately in the statement of financial position with a charge or credit recognised in other comprehensive income in the period in which they occur. Re-measurement recognised in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to surplus or deficit. Past service cost is recognised in surplus or deficit in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

Defined benefit costs are categorised as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- net interest expense or income; and
- re-measurement.

The Group presents the first two components of defined benefit costs in 'accommodation services expenses' in surplus or deficit. Curtailment gains and losses are accounted for as past service costs. The retirement benefit obligation recognised in the consolidated statement of financial position represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits in the form of refunds from the plans or reductions in future contributions to the plans.

Short-term benefits

Short-term employee benefits are expensed as the service is provided. A liability is recognised for the amount to be paid if the Group has a present legal or constructive obligation to pay an amount as a result of past service provided by the employee and the amount can be measured reliably.

Long-term service benefits

The Group's net obligation in respect of long-term service benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The obligation is calculated using expected future increases in wages and salary rates including related on-costs and expected settlement dates and is discounted to determine its present value.

The discount rate is the yield at the reporting date on high quality corporate bonds that have maturity dates approximating the terms of the Group's obligations.

h) Finance income

Finance income comprises interest income on funds invested, distributions from trusts, dividends, gains or losses on disposal of financial assets and changes in fair value of financial assets.

Interest income is recognised as it accrues in surplus or deficit, using the effective interest rate method. Dividends and distributions from trusts are recognised on the date that the Group's right to receive payment is established.

i) In-kind donations

No monetary value has been attributed to the valuable services provided by the many volunteer workers.

The Group also receives donations in the form of in-kind goods and services. The value of goods and services received that can be quantified, and is considered material, is recognised at fair value in the financial statements. In the current year, the Group received goods in kind such as items donated for raffles and services in kind such as grounds maintenance and professional services. No monetary value has been attributed to these goods and services as they are not considered material to the Group.

j) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST) except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

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

k) Impairment

(i) Financial assets

Financial assets at amortised cost

A financial asset at amortised cost is assessed at each reporting date to determine whether it is impaired. A financial asset at amortised cost is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event has had a negative effect on the estimated future cash flows of that

asset that can be estimated reliably. Objective evidence that these financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Group on terms that the Group would not consider otherwise, or indications that a debtor or issuer will enter bankruptcy.

The Group considers evidence of impairment for trade and other receivables at both specific asset and collective levels. All individually significant receivables are assessed for specific impairment. Any found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. This collective assessment groups together receivables with similar risk characteristics, and considers historical trends of default; the timing of recoveries; and the amount of losses incurred, adjusted for management's judgement about current economic and credit conditions.

An impairment loss in respect of a financial asset at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and also reflected in an allowance account against the asset. Interest on the impaired asset continues to be recognised through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease is reversed through surplus or deficit.

Financial assets at fair value

Impairment assessment is not required to be carried out for financial assets at fair value when the requirements of AASB 9 are applied, as all changes in fair value are either recognised in surplus or deficit or other comprehensive income (depending upon the classification).

(ii) Non-financial assets

The carrying amounts of the Group's non-financial assets, other than inventories (see note 2c), are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

An impairment loss is recognised if the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the higher of its value in use and its fair value less costs to sell. As the future economic benefits of the asset are not primarily dependent on the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of the asset. Depreciated replacement cost is defined as the

k) Impairment (continued)

current replacement cost of an asset less, where applicable, accumulated depreciation calculated to reflect the already consumed or expired economic benefits of the asset.

Impairment losses are recognised in surplus or deficit. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset’s carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

l) Expenses Financial expenses

Financial expenses represent interest relating to interest-bearing liabilities and bank overdraft fees. Financial expenses are recognised using the effective interest rate method.

m) Income Tax

No income tax is payable by the Group as Section 50-5 of the Income Tax Assessment Act 1997 exempts recognised Charitable Institutions from Income Tax.

Cerebral Palsy Alliance and its controlled entities are deductible gift recipients as defined in the Income Tax Assessment Act.

n) Revenue

Revenue from contracts with customers (AASB 15)

Disability and other service revenue

The Group recognises revenue from disability and other services over time as performance obligations are satisfied, which is as the services are rendered, primarily on a daily or weekly basis. Revenue arises from discretionary and non-discretionary services as agreed in contractual agreements with clients. Fees received in advance of services performed are recognised as contract liabilities and are included within Government funding received in advance.

Recurrent grants

Where an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is recognised over time as the performance obligations to the grant agreement are fulfilled.

Nature of revenue and cash flows

Further detail on the nature of revenue and cash flows is included in the table below:

Type of revenue	Description
Government funding	Recurrent grants are received from the State and Federal Government to deliver outcome based services on a range of programs to provide support to people with a disability. Revenue is recognised over time as performance obligations are met. Funding is usually received in advance with a contract liability recorded for unspent funds.
Rendering of services	Rendering of service revenue primarily consists of NDIS revenue. NDIS revenue reflects the Group’s entitlement to revenue from the National Disability Insurance Agency (NDIA) for care or services provided to clients. Revenue is recognised over time as the services are provided. Funding claims are submitted to the NDIA and is usually payable within 7 days of the services being performed.
Sale of goods	The Group also derives income from the sale of goods. Revenue related to the sale of these goods is recognised when the goods are transferred and a corresponding debtor is created.

Capital grants

Capital grants received under an enforceable agreement to enable the company to acquire or construct an item of property, plant and equipment to identified specifications which will be controlled by the Group are recognised as revenue as the entity satisfies the obligations under the agreement.

For construction projects, this is generally as the construction progresses in accordance with costs incurred. For acquisition of assets, the revenue is recognised when the asset is acquired and controlled by the company.

Income of Not-for-profit entities (AASB 1058)

Fundraising and bequests

Donations, bequests and legacies and funding agreements which are not enforceable and do not contain sufficiently specific performance obligations are recognised at their fair value when the asset is received. These assets are generally cash but may be property which has been donated or sold to the Group at significantly below its fair value.

Once the asset has been recognised, the Group recognises any related liability amounts. Income is then recognised for any difference between the recorded asset and liability.

Volunteer services

No amounts are included in the financial report for services donated by volunteers.

4. GOVERNMENT FUNDING

The following government support is included under Government funding:

Commonwealth Government

NSW Government

Total government funding

3. DETERMINATION OF FAIR VALUES

A number of the Group's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods.

Financial assets at fair value

The fair value of these financial assets is determined by reference to their quoted closing bid price or net asset value at the reporting date.

Non-derivative financial liabilities

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

Trade and other receivables

The fair value of trade and other receivables is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date.

When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

CONSOLIDATED	
2024 \$'000	2023 \$'000
14,773	17,445
1,343	1,223
16,116	18,668

5. REMUNERATION OF AUDITORS

AUDIT SERVICES

Auditors of the Company - KPMG Australia

OTHER SERVICES

Other services - KPMG

CONSOLIDATED	
2024 \$'000	2023 \$'000
159	158
-	-

6. GENERAL AND ADMINISTRATION EXPENSES

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
Other expenses relate to items which have not been allocated to specific functions and include the following items:		
Wages and salaries	18,811	16,810
Depreciation	1,604	1,062
IT Consulting, Software, Equipment and Leasing	3,883	4,408
Insurance	1,308	1,154
Other expenses	6,050	2,293
Total general and administrative expenses	31,656	25,727

Total expenses in the Consolidated Statement of Comprehensive Income include employee benefits expense of \$200,536,000 (2023: \$196,504,000).

7. FINANCE INCOME AND FINANCE COSTS

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
RECOGNISED IN SURPLUS OR DEFICIT		
Interest income - Short term cash deposits	1,435	1,388
Interest income - Investments	322	421
Dividend and trust distribution income	2,853	3,601
Total finance income	4,610	5,410
Finance costs - borrowing costs	-	-
Finance costs - lease liability	(148)	(150)
Net finance income recognised in surplus or deficit	4,462	5,260
RECOGNISED IN OTHER COMPREHENSIVE INCOME		
Net change in fair value of financial assets classified at fair value through other comprehensive income	2,090	2,302
Finance income recognised in other comprehensive income	2,090	2,302

8. CASH AND CASH EQUIVALENTS

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
Cash at bank and in hand	7,556	6,834
Short-term bank deposits	35,644	53,111
Total cash and cash equivalents	43,200	59,945

The carrying amount of cash and cash equivalents as at 30 June 2024 and 2023 was equal to the fair value.

9. TRADE AND OTHER RECEIVABLES

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
CURRENT		
Trade receivables	3,818	3,682
Other receivables	4,144	3,601
Prepaid expenses	2,498	2,219
Total trade and other receivables	10,460	9,502

The carrying amount of trade and other receivables as at 30 June 2024 and 2023 was equal to the fair value.

Trade receivables are shown net of impairment losses of \$613,000 (2023: \$759,000).

The movement in the allowance for impairment in respect of trade receivables during the year was as follows:

Balance at 1 July	759	683
Amounts written off	(263)	228
Amounts provided for during the year	117	(152)
Balance at 30 June	613	759

10. INVESTMENTS

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
CURRENT		
Financial assets at fair value through other comprehensive income	6,272	9,050
Total current investments	6,272	9,050
NON-CURRENT		
Financial assets at fair value through other comprehensive income	69,510	61,769
Total non-current investments	69,510	61,769

11. PROPERTY, PLANT AND EQUIPMENT

	Freehold Land \$'000	Buildings \$'000	Plant and Equipment \$'000	Motor Vehicles \$'000	Capital Works in Progress \$'000	Total \$'000
COST						
At 1 July 2023	30,701	55,939	4,862	11,314	417	103,233
Acquisitions	1,518	-	960	1,257	3,409	7,144
Transfers	-	-	-	-	-	-
Disposals	(271)	(921)	-	(1,240)	-	(2,432)
At 30 June 2024	31,948	55,018	5,822	11,331	3,826	107,945
DEPRECIATION AND IMPAIRMENT LOSSES						
At 1 July 2023	-	21,472	4,716	8,328	-	34,516
Depreciation charge for the year	-	2,056	363	1,422	-	3,841
Disposals	-	(500)	-	(1,159)	-	(1,659)
At 30 June 2024	-	23,028	5,079	8,591	-	36,698
CARRYING AMOUNTS						
At 1 July 2023	30,701	34,466	146	2,987	417	68,717
At 30 June 2024	31,948	31,990	743	2,740	3,826	71,247

11. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Set out below are the carrying amounts of the Group's right-of-use assets, relating to leased properties that do not meet the definition of investment property; and corresponding lease liabilities and movements during the year.

	Land and Buildings \$'000	Total \$'000
RIGHT-OF-USE ASSETS		
At 1 July 2023	3,667	3,667
Reassessment	169	169
Depreciation expense	(364)	(364)
At 30 June 2024	3,472	3,472
LEASE LIABILITIES		
At 1 July 2023	3,767	3,767
Reassessment	169	169
Interest Expense	148	148
Payments	(443)	(443)
At 30 June 2024	3,641	3,641

The Group recognised rent expense from short-term leases of \$858,000 and low-value assets of \$79,000 for the year ended 30 June 2024.

Some property leases contain extension options exercisable by the Group up to 24 months before the end of the non-cancellable contract period. The extension options are exercisable only by the Group and not by the lessors. The Group assesses at lease commencement date whether it is reasonably certain to exercise the extension options and reassesses if there is a significant event or significant changes in circumstances within its control.

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
FUTURE LEASE PAYMENTS UNDISCOUNTED		
Less than one year	475	436
One to five years	1,904	1,745
More than five years	2,016	2,390
	4,395	4,571

12. RIGHT-OF-USE ASSETS MEASURED AT COST

The Group has chosen to measure right-of-use assets at cost where there are significantly below market terms and conditions principally to enable the Group to further its objectives. The Group leases seven properties at significantly below market terms and conditions with lease payment being \$1 per annum, payable on demand. All the properties are used for service delivery across several areas of the Group's operations.

13. TRADE AND OTHER PAYABLES

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
CURRENT		
Trade payables	1,240	1,110
Other creditors and accruals	26,372	19,122
Deferred revenue	1,309	1,264
Total trade and other payables - current	28,922	21,496

The carrying amount of trade and other payables as at 30 June 2024 and 2023 was equal to the fair value.

14. EMPLOYEE BENEFITS

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
CURRENT		
Salaries and wages accrued	-	6,568
Redundancy provision	165	-
Liability for annual leave	10,208	11,267
Liability for long service leave	7,659	7,500
Total employee benefits - current	18,032	25,335
NON-CURRENT		
Liability for long service leave	3,925	2,898
Recognised liability for defined benefit obligations	1,500	1,139
Total employee benefits - Non-Current	5,425	4,037

15. FAIR VALUE RESERVE

As at 30 June 2024, the fair value reserve recorded the cumulative net changes in fair value of financial assets at fair value through other comprehensive income.

16. FINANCING FACILITIES

The Group has access to a bank overdraft (unused as at the reporting date) of \$500,000 (2023: \$500,000). The bank overdraft facility is secured by a floating charge over the assets of the Group.

17. CAPITAL AND OTHER EXPENDITURE COMMITMENTS

As at 30 June 2024 the Group had made contractual capital commitments and other expenditure commitments of \$3,172,000 (2023: \$NIL) which had been contracted for as at that date but not recognised as liabilities.

18. CONTINGENT LIABILITIES

The Directors are of the opinion that provisions are not required in respect of the following contingent liabilities as the probability of an outflow of resources is remote or the amount is not capable of reliable measurement.

Bank guarantees

As at 30 June 2024, the Group has bank guarantees amounting to \$147,736 (2023: \$147,736) in connection with certain properties on lease. As at 30 June 2024, the bank guarantee facility of the Group has a maximum limit of \$200,000 (2023: \$200,000) of which \$52,264 (2023: \$52,264) was unused as at the reporting date.

The bank guarantee is secured by a floating charge over the assets of the Group.

Contingencies – litigation

The Group has been involved in various claims incidental to the ordinary course of business. Where considered appropriate, legal advice has been obtained. The Group does not consider that the outcome of any such claims known to exist at the date of this report, either individually or in aggregate, is likely to have a material effect on its operations or financial position. The directors are of the opinion that provisions are not required in respect of any matters as it is not probable that a future sacrifice of economic benefits will be required, or the amount is not capable of reliable measurement.

Deed of Cross Guarantee

Under the terms of the deed of cross guarantee entered into in accordance with ASIC Class Order (98/1418) the Company has undertaken to meet any shortfall which might arise on the winding up of the controlled entities which are party to the deed (refer note 23). As at the date of this report the controlled entities are not in liquidation nor is there any indication that the controlled entities will be wound up.

19. RELATED PARTY INFORMATION

DIRECTORS' COMPENSATION

The directors act in an honorary capacity and received no compensation for their services as Directors.

KEY MANAGEMENT PERSONNEL COMPENSATION

The key management personnel compensation is as follows:

Short-term benefits
Long-term benefits

CONSOLIDATED	
2024 \$'000	2023 \$'000
3,773	3,321
45	57
3,818	3,378

20. MEMBERS' GUARANTEE

In accordance with the Company's Constitution each member of the Company has a maximum liability of \$20 in the event of the Company being wound up while he/she is a member (or within one year after he/she ceases to be a member) for payment of the debts and liabilities of the Company contracted before he/she ceased to be a member. As at 30 June 2024 there were 97 members (2023: 125 members) of the Company.

21. COMPANY DETAILS

Cerebral Palsy Alliance and its controlled entities are incorporated and domiciled in Australia. The companies are limited by guarantee and exempted under Section 150 (1) of the Corporations Act 2001 from using the word "Limited" with the exception of The Cerebral Palsy Foundation Pty Ltd.

22. CONSOLIDATED ENTITIES / DEED OF CROSS GUARANTEE

Particulars in relation to controlled entities all of which are incorporated in Australia

Ultimate parent entity

Cerebral Palsy Alliance

Subsidiaries subject to Deed of Cross Guarantee

Cerebral Palsy Alliance - Accommodation South
Cerebral Palsy Alliance - Accommodation North
Cerebral Palsy Alliance - Accommodation Hunter
Cerebral Palsy Alliance - Therapy Services
Cerebral Palsy Alliance - Casual Relief Services
Cerebral Palsy Alliance - Venee Burges House
Cerebral Palsy Alliance - Accommodation Northern Sydney
The Cerebral Palsy Foundation Pty Ltd
The Cerebral Palsy Institute

Each of the subsidiaries are wholly owned.

The Cerebral Palsy Foundation Pty Ltd acts as the trustee for The Cerebral Palsy Foundation Trust.

Pursuant to ASIC Class Order 98/1418 (as amended) dated 13 August 1998, the wholly-owned subsidiaries listed above are relieved from the Corporations Act 2001 requirements for preparation, audit and lodgement of financial reports, and directors' reports.

It is a condition of the Class Order that the Company and each of the subsidiaries seeking the financial reporting relief (Group Entities) enter into a Deed of Cross Guarantee. The effect of the Deed is that each Group Entity guarantees to each creditor payment in full of any debt in the event of winding up of any Group Entity under certain provisions of the Corporations Act 2001. If a winding up occurs under other provisions of the Act, each Group Entity will only be liable in the event that after six months any creditor has not been paid in full. The subsidiaries have also given similar guarantees that would apply in the event that the Company was wound up.

Accordingly, the consolidated statement of financial position and consolidated statement of comprehensive income presented on pages 12 and 13 of the financial statements represent the consolidated results of the Group Entities after eliminating all transactions between parties to the Deed of Cross Guarantee.

The entities listed below are not registered with the Australian Charities and Not-for-profits Commission (ACNC) however the financial information relating to the non-registered entities is immaterial for the ACNC reporting group overall.

The Cerebral Palsy Foundation Pty Ltd

23. INCOME AND EXPENDITURE – FUNDRAISING APPEALS

Information to be furnished under the Charitable Fundraising (NSW) Act 1991

Fundraising appeals conducted during the financial year included mail appeals, telephone appeals, lotteries, money collections, receiving of indirectly solicited donations, unsolicited bequests and various other fundraising projects.

	CONSOLIDATED	
	2024 \$'000	2023 \$'000
RESULTS OF FUNDRAISING APPEALS		
Gross proceeds from fundraising appeals	40,433	42,161
Less: Direct costs of fundraising appeals	(15,750)	(14,275)
Net surplus obtained from fundraising appeals	24,683	27,886
APPLICATION OF NET SURPLUS OBTAINED FROM FUNDRAISING APPEALS		
Distributions (expenditure on direct services)	202,866	199,302
Other expenses	31,656	25,719
Community education and information	11,405	10,337
Operating deficit	(11,484)	(6,356)
Total	234,443	229,002
The shortfall of \$209,761,000 (2023: \$201,116,000) between the \$24,683,000 net surplus (2023: \$27,886,000) available from fundraising appeals conducted and total application of net surplus of \$234,443,000 (2023: \$229,002,000) was provided from the following sources:		
Government funding	16,116	18,668
Rendering of services	186,213	175,476
Sale of goods	754	790
Interest received or receivable	1,757	1,809
Distributions from trusts and dividends	2,853	3,601
Rental income	535	541
Other Income	-	-
Gain on sale of property, plant and equipment	1,533	231
Total sources of differences	209,761	201,116

24. SUBSEQUENT EVENTS

There has not arisen in the interval between the end of the financial year and the date of this report, any item, transaction or event of a material and unusual nature, likely, in the opinion of the Directors of the Company, to affect significantly the operations of the Group, the results of those operations, or the state of affairs of the group, in future financial years.



Auditor's Independence Declaration under subdivision 60-C section 60-40 of Australian Charities and Not-for-profits Commission Act 2012

To: the directors of Cerebral Palsy Alliance

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial 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.

KPMG

KPMG

Nicola Buddee

Partner

Sydney

25 September 2024

Independent Auditor's Report

To the members of Cerebral Palsy Alliance

Opinion

We have audited the **Financial Report**, of the Cerebral Palsy Alliance (the Group).

In our opinion, the accompanying Financial Report of the Group is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, and sections 23(1)(d) and 24B of the *Charitable Fundraising Act (NSW) 1991*:

- i. giving a true and fair view of the Group's financial position as at 30 June 2024, and of its financial performance and its cash flows for the year ended on that date; and
- ii. complying with *Australian Accounting Standards – Simplified Disclosures Framework* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022 (ACNCR)* and section 21 of the *Charitable Fundraising Regulation (NSW) 2021*.

The **Financial Report** comprises:

- i. Consolidated statement of financial position as at 30 June 2024.
- ii. Consolidated statement of profit or loss and other comprehensive income, Consolidated statement of changes in equity, and Consolidated statement of cash flows for the year then ended.
- iii. Notes, including material accounting policies; and
- iv. Directors' declaration of the Company.

The Group consists of the Cerebral Palsy Alliance and the entities it controlled at the year end or from time to time during the financial year.

Basis for opinion

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Group in accordance with the auditor independence requirements of the *ACNC Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Other information

Other Information is financial and non-financial information in Cerebral Palsy Alliance's annual report which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

The Other Information we obtained prior to the date of this Auditor's Report was the Director's Declaration.

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. In doing so, we 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.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

- i. Preparing the Financial Report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures Framework and the ACNC and ACNCR and sections 23(1)(d) and 24B of the *Charitable Fundraising Act (NSW) 1991* and section 21 of the *Charitable Fundraising Regulation (NSW) 2021*
- ii. Implementing necessary internal control 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.
- iii. Assessing the Group's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- i. to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- ii. 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. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Report.

As part of an audit in accordance with *Australian Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- i. 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.
- ii. 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 registered Group's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- iv. Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered Group'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 registered Group to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the Financial Report, including the disclosures, and whether the Financial Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors of the Group 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.



KPMG



Nicola Buddee

Partner

Sydney

25 September 2024



*Maria – left (author and advocate) and
Lindsay – right (Champion disabled sailor,
IT expert, and loveable husband)*

*Travelling the world, sailing, living independently,
writing books – Maria has achieved just about
everything she has set her mind to.*

*With husband Lindsay by her side, Maria will
shortly be publishing her second book, *The Intrepid
Wheelies*, which shares 67 years of wisdom.*

*“Just live your life the way you want. You only
have one life, do whatever you want to do –
nothing is impossible if you really want it.” Maria*





1300 888 378



ask@cerebralpalsy.org.au



cerebralpalsy.org.au



Cerebral Palsy
ALLIANCE