are-able

Community creates opportunity

ANNUAL REPORT 2024-2025



Built by community. Driven by purpose. Unstopp-able together.

In the spirit of reconciliation, are-able acknowledges the Traditional Custodians of country throughout Australia and their connection to land, sea and community.

We pay our respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.









are-able welcomes people of any age, culture, religion, sex, gender, sexuality and ability.

Contents

Who we are **Our Locations** Message from the Chair 10 Message from the CEO **12 Strategic Direction** 18 Our People 26 Our Community Sponsorship 32 **Our Foundation** 38 Social Enterprises and NDIS Services 44 Finding and Keeping a Job **50 Employment Services 56** Parent Pathways 62 Youth Disability Cautionary and Diversion Program **IDEAL Placements** 68 **Education and Training Shared Supports** 80 86 Our Executive Team 90 CFO Report 92 Corporate Governance 96 Our Board 100 Farewell to Tom **102** Financial Report

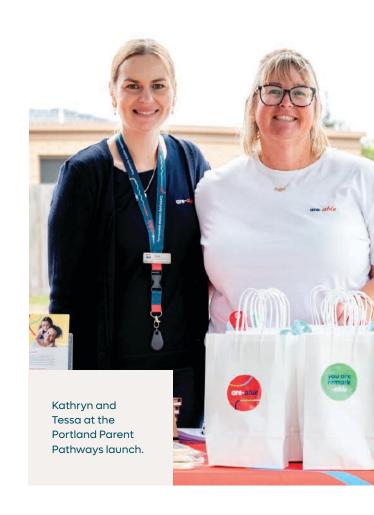
Who we are

For more than thirty-five years, are-able has stood alongside individuals and communities, creating opportunities and empowering people to grow and thrive. Guided by our vision to do more for more people in more communities, we are committed to expanding our impact and building a more inclusive future.

Since our beginnings in 1989 with just three staff in Warrnambool, supporting people with disability into employment, we have grown into a diverse organisation, proudly serving communities across Victoria's western districts, South Australia, and Queensland.

This past year, we have continued to meet new challenges and opportunities with the same values and people-first approach that shape everything we do. Our growing reach, innovative programs, and strong community partnerships reflect our commitment to listening, adapting, and supporting the different needs of individuals, employers, and regional communities.

At are-able, we're committed to breaking down barriers and creating spaces where everyone feels seen and supported. By building connections that bring people and communities together, we walk alongside each person on their journey, championing possibility, connection, and respect so that everyone has the opportunity to thrive.



Our Vision

Building on over 35 years of advocacy and leadership, we strive to be the beacon of opportunity and inclusion. Together we create unstoppable pathways to employment and social engagement for people with disabilities in regional communities.

Our Purpose

are-able is dedicated to providing meaningful employment opportunities for people with disabilities. We partner with communities to create a ripple effect of social engagement and participation, understanding each individual's unique abilities and aspirations.

Our commitment goes beyond employment services, advocating a holistic approach to supporting individuals. As a role model for regional, need-based frameworks, we lead with integrity, respect, and a steadfast belief in the potential of every person we serve.

Our Values



Integrity

We owe our participants honesty and transparency. Every person who comes to are-able deserves to be treated fairly and objectively, no matter their background, culture, gender, ethnicity or level of ability.



Empathy

Everyone experiences life differently. Relating to each other helps us understand someone else's perspective, so that we can create solutions for individuals.



Respect

Each person we work with is worthy and should be seen in a unique context. Diversity shows us new ways to build on a person's strength.



Innovation

How can we make someone's life better? Let's use new ideas to solve old challenges. A little innovation can have a big impact on our community.

Our Locations

Through our primary sites and outreach locations, we proudly provide a dedicated service to a growing number of regional and rural communities.



Mildura

Robinvale



The past financial year has been one of growth, change, and progress for are-able. Together with our staff, partners, and communities, we've navigated significant transitions while staying true to our purpose: empowering peoples' lives through meaningful employment and strengthening regional communities.

Welcoming IDEAL Placements

On 1 July 2025, we welcomed IDEAL Placements into the are-able group. This milestone followed months of hard work and collaboration behind the scenes by staff across both organisations. Bringing our teams together strengthens our shared purpose and creates new opportunities for learning and connection. We extend our gratitude to the outgoing Governance Committee, whose leadership helped shape IDEAL Placements journey over 30 years.

Launching our 2025-2028 Strategic Plan

The Board has endorsed a new Strategic Plan, setting a clear direction to guide the next three years. Centred on six key pillars, from enhancing customer focus to expanding geographically and investing in our people, the plan reflects our ambition to grow sustainably while keeping community impact at the heart of everything we do.

Leadership changes

This year, we farewelled CEO Tom
Scarborough, whose six year tenure saw
major transformation including a successful
rebrand and regional expansion. Stepping into
new leadership roles, Jason Ernst has been
appointed Interim CEO and Liz McCulloch
Interim CFO. Recruitment for a permanent
CEO is now underway, and we look forward
to the next chapter of strong leadership.

Celebrating Michael Obst

After nearly ten years of service, we prepare to farewell Director Michael Obst at our 2025 AGM. Michael's wise counsel and steady leadership on the board of are-able have guided are-able through times of change and growth. We are deeply grateful for his service and wish him all the best in his retirement.

This year has been one of change, consolidation, and laying strong foundations for the future. Through it all, our focus remains clear: to empower people, support our teams, and deliver meaningful outcomes for the communities we are privileged to serve.

ANNABEL CUSSEN, CHAIR

Message from the Chair



Message from the CEO



It is with immense pride that I reflect on the incredible impact are-able continues to make in the lives of our participants and within the communities we serve. Every success story and every milestone reached is a testament to the collective effort and shared purpose that defines our organisation.

I want to extend my deepest appreciation to all our dedicated staff. Your unwavering commitment and passion are the driving force behind the positive change we create for each individual we support. It is your work that transforms our mission into reality, and I am continually inspired by your dedication.

This year, we have proudly launched innovative new services, including Parent Pathways and the Youth Disability Cautionary and Diversion Program. These initiatives demonstrate our commitment to responding to community needs and creating new opportunities for people to thrive.

Looking forward, we continue to strive for sustained success. Our new Strategic Plan for 2025–2028 will guide our journey, focusing on six key areas: commitment to business as usual, customer focus and ecosystem development, geographic expansion, commercial and social enterprise pursuits, mergers and acquisitions, and a commitment to our people. This plan

sets a clear and ambitious path for our future.

I am particularly grateful for the collaboration and support of the entire Executive team, whose leadership and teamwork have been invaluable throughout the year.

I must also acknowledge the significant contribution of Tom Scarborough over the past six years. His leadership has been instrumental in shaping are-able, and we are grateful for his lasting impact. Our progress would also not be possible without the valuable guidance and strategic oversight of the are-able Board, whose wisdom we deeply appreciate.

The next twelve months promise to be an exciting chapter. We are thrilled to welcome the IDEAL Placements team into the are-able family. While the recent Inclusive Employment Australia (IEA) tender result presents both challenges and opportunities, I am confident that together, we will navigate the path ahead and continue to build on our success for a stronger, more inclusive future.

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JASON ERNST, INTERIM CEO

Our Strategic Direction

This year has been a turning point for are-able, marked by a renewed sense of purpose and strategic focus. Through extensive consultation and a commitment to innovation, we have established a clear roadmap for growth, inclusion, and sustainability.

By building stronger foundations in governance, integrating new partnerships, and launching a comprehensive Strategic Plan, we are positioning ourselves to create meaningful impact for our participants, communities, and staff well into the future.





direct with our

Bold new direction

with our 2025-2028 Strategic Plan to expand opportunities and strengthen communities.



Stronger foundations

with our enhanced governance framework, driving sustainable growth.



IDEAL Placements

joins are-able to amplify impact.



Updated vision

showcasing the scope of our programs.

Joining are-able this year has been both energising and inspiring. I've stepped into an organisation with a strong sense of purpose and a clear ambition for the future. We're on a journey of growth, innovation, and deeper community impact, and I'm excited to be part of shaping what comes next.

TRUDY MARR, HEAD OF STRATEGY AND PROJECTS

Strengthening our Governance Framework

At the heart of sustainable growth is a strong Governance Framework. This year, we undertook a detailed review to ensure transparency, accountability, and alignment across the organisation.

Key improvements included refining board and committee charters, establishing clearer roles and responsibilities, and introducing new reporting mechanisms to enhance oversight. We also strengthened our subsidiary board membership, aligning resources within our Board and Executive teams to maximise efficiency and effectiveness.

These enhancements have enabled more informed and agile decision-making, fostering better stakeholder relationships and ensuring we stay true to our strategic goals. Our updated governance framework will continue to guide us as we grow, keeping us resilient and focused on what matters most.

Integrating IDEAL Placements

This year's integration of IDEAL Placements into are-able was a crucial step in our strategic expansion. This initiative represented more than operational alignment, it was about uniting values, systems, and people to create a stronger, unified organisation.

Over the year, we finalised governance structures, streamlined information technology systems, aligned compliance frameworks, and integrated brand identities. Collaboration was key, with teams across both organisations contributing to co-designed solutions that prioritised participant outcomes and community impact.

The integration has broadened our reach, strengthened our presence in regional communities, and provided valuable insights into scaling responsibly. It has been a milestone of innovation and learning, cementing our ability to expand while honouring local knowledge and preserving relationships.



Looking ahead: are-able's strategic planning session

In March, are-able's Executive team and Board gathered for two days to refresh the Strategic Plan and set the organisation's direction through to 2028. The session not only strengthened connections but also created space for meaningful conversations, collective insights, and a renewed sense of shared purpose. By aligning on our values and priorities, we've built the foundation to move forward with confidence, optimism, and a clear commitment to shaping a bright future for are-able.



Launching our new Strategic Plan

One of our most significant achievements this year was the introduction of the new Strategic Plan, which charts the next phase of our organisational development. Designed through a deeply consultative process, this strategy reflects the insights and aspirations of the people and communities we support.

This roadmap is already shaping our priorities and guiding critical investment decisions. It has enabled progress in identifying new funding opportunities, enhancing internal systems, and improving the ways we measure success. Most importantly, it strengthens our commitment to creating new possibilities for individuals of all abilities and ensures our purpose stays at the core of everything we do.

Our Six Strategic Pillars



Commitment to Business as Usual



Customer Focus and Ecosystem Development



Geographic Expansion



Commercial Business and Social Enterprise Pursuits



Mergers and Acquisitions



Commitment to our People



Looking ahead

This year's advancements in our strategic direction have strengthened our foundations for the future. From enhanced governance to expanded capacity and a visionary Strategic Plan, each step reflects our commitment to empowering people, fostering inclusion, and driving sustainable impact.

Together, with the support of our team, participants, and partners, we are excited to continue building on these achievements, creating brighter opportunities for the communities we support.



Unforgett-able moments

When our new strategy was unveiled, I was proud to have contributed to its bold, bright gradients and flowing journey lines that symbolise growth and an exciting future. Watching the Executive team and Board respond with genuine energy and optimism to this fresh visual identity was a highlight of my year.

SOPHIE RIDDOCH, DESIGN LEAD

Our People

At are-able, our people are at the heart of everything we do. This year, we've strengthened our culture through collaboration, open communication, and a deep commitment to inclusion.

With strong engagement in our annual employee survey, a significant rise in our employee Net Promoter Score, and the launch of our Disability Employee Network, we've continued to create a workplace where every team member feels valued, supported, and empowered to thrive.







79% survey participation shows strong engagement

for the third year.



500+town hall registrations across four sessions

in 2024-25.



eNP

up 22 points, with Employee Net Promoter Score rising from 7% to 29%.



Disability Employment Network

launched providing a space for employees with lived experience of disability and allies.

Driving progress together

This year brought both challenges and achievements as we strengthened our culture, collaboration, and connection. Our team's resilience and commitment to our shared purpose shone through.

The 2025 Employee Engagement Survey, with an impressive 79% completion rate, highlights our progress toward building a more inclusive and high-performing workplace. Guided by our Employee Engagement Action Plan, we've made strides in key areas like leadership visibility, communication, recognition, and career development, fostering a culture of accountability and growth.

Together, we're shaping a brighter future for our organisation.

Strengthening leadership and inclusion

We've made leadership more accessible with initiatives like "Getting to know the Executive team" videos and quarterly site visits, giving employees clearer insights into strategy and direction.

Revamped Town Halls now encourage open dialogue, allowing teams to connect directly with executives, with growing participation both in-person and online.

Inclusion drives our culture, guided by the Accessibility Inclusion Action Plan (AIAP) 2024-2026. This year, we also launched our Cultural Framework and Employee Benefits booklet, highlighting our values and the support we offer for wellbeing and growth. Together, we're building trust, transparency, and equity.



Unforgett-able moments

One of my proudest moments this year was getting the AccessEAP Ambassador Program off the ground. The program trains ambassadors to support teammates, talk about stress and anxiety, and connect others to help when needed. Seeing the enthusiasm around it has been incredibly rewarding!

KRISTY MALONE, PEOPLE AND CULTURE OFFICER

Manager capability and support

The "Your Manager" category in the 2025 Employee Engagement Survey showed significant improvements, driven by enhanced support for managers. Focused training in performance management, leadership, and accountability, led by the COO and Employment Program Managers, provided leaders with essential tools for success. Additionally, the introduction of the Access EAP Manager Support Function offered confidential guidance on conflict resolution, employee wellbeing, and leadership challenges. These initiatives have strengthened managerial confidence and consistency across all sites.

Career growth at the core

We're committed to developing our people, with many stepping into leadership roles, showcasing the strength of our talent pipeline. To support career exploration, we've introduced career counselling through Access EAP, helping employees set goals and navigate their growth. Empowering our team remains a top priority!

Workplace wellbeing and inclusion

We're prioritising wellbeing and inclusion with impactful initiatives, including improved bullying and harassment reporting processes and targeted training. A new confidential feedback system now allows employees to share grievances or compliments easily, empowering swift action and building trust across the workplace.

A major milestone was launching our Disability Employee Network (DEN) an inclusive space for employees with disabilities and allies dedicated to positive change. Open to all, the DEN raises awareness, champions inclusive practices, and fosters connection. Members contribute to meaningful projects, develop leadership skills, and help create a workplace where everyone can thrive.





Supporting locals in Mt Gambier

are-able Mt Gambier has partnered with *Four Reasons Why*, a grassroots charity founded by Trudi Shelton to support families and individuals in need across the Limestone Coast. Together, they are providing essential items such as raincoats, pillows, and undergarments to help local families facing hardship through the colder months. This collaboration strengthens are-able's commitment to meaningful, community-focused support that ensures dignity and comfort for everyone.

Read more at areable.org.au/supporting-locals

In 2024/25, Mpower partnered with areable for specialist support for our People and Culture Team. We sincerely thank them for their expert guidance, which has greatly helped us support our 120+ employees. We value this collaboration and the positive impact they've made.

PAUL LOUGHEED, MANAGER OF CORPORATE SERVICES & ENGAGEMENT, MPOWER

Survey outcomes and impact

One of the most notable achievements this year has been the remarkable increase in our Employee Net Promoter Score, which rose from 7 last year to an impressive 29. This significant improvement reflects our ongoing commitment to the Cultural Improvement Plan and the tangible changes we have made to foster a more inclusive, transparent, and supportive workplace. Comments from the survey paint a clear picture of the values that unite us:

"I love coming to work for are-able.
I love my team and what we are
all working together to do."

"The people care about the work that they do; I have seen a real effort to ensure transparency and communication."

"I love the work environment and how respectful everyone is to each other."

"I have a wonderful work-life balance and my colleagues are wonderful. There is a wide variety of work and I enjoy coming in every day." "You care about your employees, not just bums on seats."

"Caring and compassionate."

"are-able has a great ethos around improving the lives of people. It celebrates the successes of individuals and looks past the barriers to see who individuals really are and what they are capable of."

This year, cross-departmental collaboration has thrived, breaking down silos and strengthening connections across our organisation. The Senior Management team has championed initiatives that unite teams, from cross-functional projects to regular all-staff updates, fostering alignment and a shared sense of purpose.

Our people and culture have truly shone this year. We faced challenges with determination and embraced opportunities with optimism. With stronger engagement, an improved eNP score, and a workplace built on collaboration, respect, and care, are-able is well-positioned to nurture a culture where everyone feels valued, supported, and empowered to excel.

Innovate RAP 2025-2027

Endorsement and next steps

are-able is proud to share that our Innovate Reconciliation Action Plan (RAP) for 2025-2027 has been conditionally endorsed by Reconciliation Australia. This endorsement marks a significant step forward in our reconciliation journey. It reflects our genuine commitment to creating culturally safe, inclusive, and respectful environments for and with Aboriginal and Torres Strait Islander peoples.

We are now commencing the implementation of our Innovate RAP, building on the strong foundations established during our Reflect RAP. This important next phase of our journey is focused on strengthening relationships, deepening our collective cultural understanding, and creating meaningful opportunities for First Nations peoples across our organisation and within the communities we serve. Together, we will turn our intentions into meaningful actions and lasting impact.

Working group leadership and representation

Our RAP Working Group has been central to the development of this plan and will continue to guide its implementation with purpose and dedication. The group includes strong representation from across the organisation, including Aboriginal staff members, and brings together diverse perspectives from multiple sites and service areas.

The Working Group's role includes:

- Leading engagement with Aboriginal and Torres Strait Islander stakeholders.
- Supporting cultural learning and awareness across the workforce.
- Championing inclusive practices and culturally safe service delivery.
- Monitoring progress and reporting on our RAP commitments.

The RAP Working Group meets monthly, bringing together staff from across the organisation to actively guide the implementation of the Innovate RAP. The group's work ensures reconciliation is embedded into are-able's everyday practices and strategic direction, making it a shared responsibility for us all.





NAIDOC Week 2025

are-able staff proudly joined NAIDOC Week celebrations across our regions, strengthening relationships with local Aboriginal communities and sharing in the spirit of this important week.

- Mt Gambier: Celebrated at Cave Garden/Thugi with Burrandies and Pangula Mannamurna Aboriginal Corporations.
- Portland: Attended the Dhauwurd Wurrung Elderly and Community Health Service (DWECH) event, which included a flag raising, cultural activities, and awards.
- Swan Hill: Joined the Mallee
 District Aboriginal Services
 (MDAS) fun day, which included a colour run with participants.
- Warrnambool: Attended a smoking ceremony at Worn Gundidj nursery and the Kirrae Health extension opening.

- Horsham, Stawell, Ararat:
 Took part in Goolum Goolum
 Aboriginal Co-operative's NAIDOC
 flag raising and march.
- Hamilton: Attended the Winda-Marra Aboriginal Corporation flag raising and afternoon tea.
- Colac & Camperdown: Joined celebrations at Wombeetch Puyuun Reconciliation Garden and a flag raising, which featured children's storytime and a performance reading.
- Ballarat: Attended the flag raising and smoking ceremony at the Ballarat and District Aboriginal Co-operative (BADAC).
- Mildura: Hosted stalls at flag raising and Family Fun Day events, coordinated with local partners and First Nations organisations.



Our Community Sponsorship

Building connections and supporting local communities through partnerships with grassroots organisations is central to what we do. By promoting inclusion, resilience, and social wellbeing, we empower individuals and amplify the impact of local programmes, fostering vibrant, inclusive communities.





\$61,273

reinvested into local communities through sponsorships in Victoria and South Australia.



12

regional communities supported through our 2024-2025 sponsorship program.



40+

local clubs, schools, festivals, and initiatives funded to boost inclusion and participation.



Grassroot partnerships

created inclusive spaces and empowered youth.

The support from are-able made it possible for us to host an unforgettable Aquatics Day at the Tri State Games. Seeing athletes of all abilities come together in the pool, cheering each other on, having fun, and showcasing incredible courage, was truly inspiring.

ROBYN MEADE, KYEEMA SUPPORT SERVICES

Investing in local initiatives

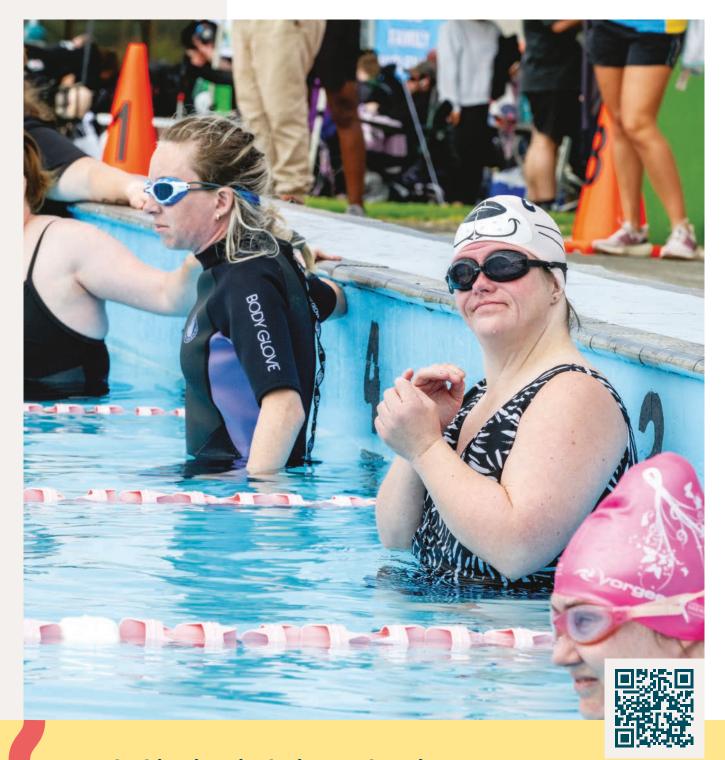
In 2024-2025, are-able reinforced its commitment to community connection and social impact by reinvesting \$61,273 into local initiatives across 12 regions. This funding supported a diverse range of community-led projects, including local sporting clubs, inclusive festivals, and education and employment programs, embodying our values of inclusion, opportunity, and regional empowerment.

Beyond financial contributions

Our sponsorships extended beyond financial contributions, serving as strategic investments in resilience, social connection, and community wellbeing. These efforts fostered stronger partnerships with grassroots organisations and created meaningful opportunities for people of all abilities to participate, thrive, and feel connected.

Highlighting key partnerships

From supporting local recognition initiatives like the Shepparton Chamber of Commerce Business Excellence Awards to inclusive sports programs such as the South Warrnambool All Abilities Football Team, are-able remains focused on sustainable, community-led partnerships that deliver lasting impact.



Splashing into inclusion at the Tri State Games

In November 2024, are-able proudly sponsored Kyeema Support Services to deliver the Aquatics Day at the Tri State Games in Portland, a vibrant celebration of inclusive sport. The event brought athletes with disability from across three states together for a day filled with courage, connection, and joy in the pool. This sponsorship reflects are-able's commitment to building stronger regional communities and creating opportunities for people of all abilities to thrive.

Read more at areable.org.au/tri-state-games



Unforgett-able moments

Our sponsorships this year have been so rewarding, especially seeing the South Warrnambool All Abilities Football Team take the field with pride. Knowing are-able helped create that inclusive opportunity was a real highlight. The work we do behind the scenes truly makes a difference in the community.

NIGEL JAMISON, MARKETING AND ENGAGEMENT SPECIALIST



Sponsorship summary

Region	Sponsorships	Total amount
Corporate	Pedal for Hope Warrnibald	\$2,249
Ballarat	Ballarat Basketball	\$4,360
Bendigo	Lifely – Mildura Basketball for All Bendigo Sports Star Be.Bendigo Corporate Partnership BDCUA Golden Valley Primary School Tomorrow Bound	\$9,110
Colac	Colac Kana Festival South Colac Sports Club Passport 2 Employment (P2E)	\$3,282
Geelong	The Power in You Project	\$5,000
Hamilton	Hamilton Golf Club GSGLLEN – Passport to Employment Program (P2E) WDHS Golf Tournament Dunkeld GLENN – Football Club Skills and Jobs Expo – BBQ	\$3,961
Maryborough	Maryborough Football Netball Club Maryborough & District Cricket Association	\$3,000
Mildura	Debutante Ball with a Difference – All Abilities Garden of Hope – Carols Lifely – Dancing for All Sunraysia Regional Consulting	\$3,700
Mt Gambier	Four Reasons Why Winter Appeal	\$421
Portland	Heywood & District Secondary College Future Leaders Passport 2 Employment (P2E)	\$3,250
Shepparton	Chamber of Commerce Business Excellence Awards	\$11,000
Swan Hill	The Good Kitchen MRI Hospital Donation Swan Hill Show	\$1,910
Warrnambool	Surf T Surf Warrnambool Football Netball Club Warrnambool Dance Eisteddfod Gillin Boys Foundation – Gold Sponsorship (Annual) Warrnambool District Football Umpires Association Warrnambool South West Sports Awards Russell Creek Football SWLLEN South Warrnambool Roosters	\$10,530
Total		\$61,273

Our Foundation

The are-able Foundation is dedicated to empowering local communities through grassroots initiatives that create lasting impact. By supporting projects driven by community needs and ideas, we aim to foster inclusion, resilience, and meaningful connections. Each initiative reflects our commitment to building a future where everyone can thrive.



The are-able Foundation partnered with the Kiwanis Club of Warrnambool and the Disabled Surfers Association to make local beaches more inclusive and accessible for people of all abilities.





24

community organisations received are-able Foundation grants



12

regional locations supported, from Portland to Swan Hill



\$100,357 invested into grassroots

invested into grassroots projects across regional Victoria



100%

of funded projects supported disability, food security, youth mentoring, inclusive sport, and mental health.

Our commitment to grassroots empowerment

This year, the are-able Foundation proudly granted more than \$100,000 to 24 grassroots organisations across 12 regional communities, reflecting our belief in the power of local leadership and shared progress.

Driving change through community-led projects

Through our grants, we support a wide range of initiatives, including inclusive sports, arts programs, mental health advocacy, disability support, and essential food relief.



Highlights from recipients

Our recipients are creating meaningful change in areas such as:

Making sport accessible: All-Abilities basketball in Shepparton and adaptive surf sessions in Warrnambool.

Supporting youth and culture: Mentoring in Kyabram and mental health education tailored for Swahili and Darispeaking communities in Mildura.

Building connections: Inclusive events, advocacy workshops, and upgrades to public spaces, playgrounds, kitchens, and gardens.

Innovative Social Enterprise: Merri Doughnuts, a student-run business empowering young people with disabilities to build job-readiness and confidence.

Investing in a stronger, more inclusive future

These diverse initiatives reflect are-able's continued dedication to fostering belonging, increasing participation, and creating healthier, more resilient communities for all.

Unforgett-able moments

One of the year's most unforgettable moments was celebrating the impact of community grants in the Sunraysia region. With support reaching CatholicCare Victoria Mildura, Garden of HOPE Mildura Inc, and the Robinvale Community Garden Committee, funding is helping create safe, welcoming spaces where people can connect, grow, and thrive.

CHLOE BARON, SITE MANAGER, MILDURA

Grant recipients and funding

Organisation	are-able location	Amount funded
Central Grampians Local Learning and Employment Network	Ararat	\$5,000
The Aboriginal Literacy Foundation	Ballarat	\$5,000
Ballarat International Foto Biennale	Ballarat	\$5,000
The Salvation Army Colac	Colac	\$4,956
Lazarus Community Centre Geelong Ltd	Geelong	\$4,400
Corner Boxing Co.	Geelong	\$5,000
Freedom Sports Foundation Limited	Geelong	\$5,000
Bluebird Foundation	Geelong	\$4,889
Riding for the Disabled – Hamilton Centre	Hamilton	\$4,700
GSGLLEN	Hamilton	\$2,464
Dunkeld Recreation Reserve Inc.	Hamilton	\$5,000
Horsham Neighbourhood House	Horsham	\$4,800
CatholicCare Victoria	Mildura	\$5,000
Garden of HOPE Mildura Inc.	Mildura	\$5,000
Robinvale Community Garden Committee / Our Place Robinvale	Mildura	\$2,000
HEYWOOD MEN'S TALK GROUP INC	Portland	\$5,000
United Way Glenelg	Portland	\$2,450
Kyabram Blue Light	Shepparton	\$5,000
Greater Shepparton Basketball Association Inc	Shepparton	\$5,000
Swan Hill Community Toy Library	Swan Hill	\$2,500
Merri River School	Warrnambool	\$3,515
Disabled Surfers Association Great South Coast Victoria	Warrnambool	\$4,962
Warrnambool Breastfeeding Centre	Warrnambool	\$595
Western District Food Share Inc	Warrnambool	\$3,126
Total		\$100,357



Making waves for inclusion in Warrnambool

The Kiwanis Club of Warrnambool, with support from a \$5,000 are-able Foundation grant, has purchased a Mobi-Chair to open up beach and ocean access for people with disabilities. The chair was first used at the Disability Surfers Association event, giving participants the chance to safely experience the waves for the very first time. This initiative ensures Warrnambool's coastline is truly for everyone, promoting inclusion, independence, and joy.

Read more at areable.org.au/empowering-inclusion

Having a GoTrax system adds another layer of accessibility to our surf days. Our Champion Surfers and Volunteers can now more easily get themselves to and from the water without the added barrier of moving over the sand. Thank you to are-able for helping make this possible.

AIDAN NICOLSON, SECRETARY,
DISABLED SURFERS ASSOCIATION GREAT SOUTH COAST



Social Enterprises and NDIS Services

At are-able Social Enterprises, we're incredibly proud of the strides we've made over the past year. Guided by our commitment to inclusion, sustainability, and community, our team has worked together to transform lives and create meaningful opportunities. From empowering individuals with disability to achieving remarkable sustainability milestones, every achievement reflects the strength of collaboration and shared purpose.







5.21 million

containers recycled through the Container Deposit Scheme.



283 tonnes

of eWaste processed and diverted from landfill.



88,836 items diverted from

items diverted from land fill through The Big R's Shed.



242 tonnes

of clothing processed and recycled.

Supported Employment

Over the year, 120 supported employees found meaningful work within our 11 business units. Each workplace prioritises personal growth, celebrates diverse abilities, and fosters a sense of belonging. With genuine care and support, we empower individuals to reach their full potential.

Social and community programs

We delivered tailored programs that engaged 66 participants across 10 enriching activities, including art, cooking, technology, and community participation. These programs provide a space for connection, creativity, and skill development, helping participants build confidence and achieve personal growth.

Plan Management

Our Plan Management team division achieved significant growth, operating from five locations across Victoria. Servicing 1,840 clients statewide, we processed 112,000 invoices worth \$56 million, enabling participants to manage their funds with independence and confidence.

Big R's Shed

Big R's Shed diverted over 88,000 items from landfill this year, attracting 32,500 customers. This initiative not only reduces waste but also provides valuable retail experience for our team, demonstrating how we create impact through innovative solutions.



Unforgett-able moments

One of my biggest highlights at are-able has been building meaningful connections, especially with a participant who has Down syndrome. Though he faces challenges expressing himself, we've built a strong bond, he trusts me, and we work through challenges together. are-able is one of the most fulfilling jobs I've ever had.

MICHAEL FALKINER, SUPPORT WORKER



Create and Collate

For participants with higher or more complex needs, Create and Collate delivered incredible outcomes. From labelling 22,000 containers to potting plants and assembling tree guards, this team showcased remarkable versatility and dedication while supporting local partnerships.

Recycle Centre

The Recycle Centre processed 242 tonnes of clothing this year, helping to reduce waste and promote sustainability. We continue to play an important role in creating a greener future for our community.

E-Waste

Our E-Waste team processed 283 tonnes of electrical items, including 136 tonnes collected through partnerships with regional councils. By dismantling and recycling materials, we're contributing to a more sustainable tomorrow.

Container Deposit Scheme

This was the first full year of our Container Deposit Scheme, processing an impressive 5.21 million cans and bottles and serving 12,631 customers. The program makes recycling more convenient and brings the community together for a cleaner environment. A huge thanks to the Create and Collate team for assisting with the stickering and labelling of our containers and lids. We are grateful for your ongoing support and appreciate the opportunity to be able to work with all of your amazing team.

TONY SMITH, OWNER OF PEPPERS PIZZA WARRNAMBOOL

All About Fencing Hire

All About Fencing Hire provided participants with hands-on trade experience, installing and dismantling over 13,000 meters of temporary fencing across South West Victoria. This initiative demonstrates the value of practical skills in creating new career opportunities.

Clear Cut Gardening

Our Clear Cut Gardening crews completed 6,328 jobs for over 400 customers. From home gardens to commercial projects, their work highlights the pride we take in delivering quality services for our community.

Steam and Clean

Steam and Clean detailed more than 2,400 vehicles and cleaned 300 kitchen filters for commercial customers. This growing service continues to strengthen its reputation for excellence and reliability in the region.

Nigretta

This year, Nigretta processed 70 tonnes of e-waste, manufactured and sold over 1,000 chopping boards, collected 58 tonnes of clothing, assembled 93,000 tree guards, washed 280 cars, recycled 100kg of sterilization cloth for the local hospital, and erected temporary fencing. These efforts, alongside our community activities, have delivered significant benefits to the Hamilton community.

Big Green Shed

The Big Green Shed continues to grow in partnership with Southern Grampians Council, successfully diverting 10,000 items from landfill back into the community. Items sold included building materials, household goods, toys, sporting equipment, and electrical items. This initiative highlights our dedication to sustainability while also providing valuable retail experience for our team.

Looking ahead

Our achievements this year demonstrate our strong focus on inclusive employment, community engagement, and environmental sustainability. Looking forward, we are excited about expanding our Dennington site and continuing to make a positive impact. We extend a heartfelt thanks to our incredible team for their hard work and accomplishments, and we're eager to build on this success in the year ahead.



Helen's 30-year journey with Social Enterprises

After more than three decades as a supported employee, Helen Ryan has retired from are-able's Social Enterprises in Warrnambool. Known for her warmth, positivity, and friendships across teams like Steam and Clean, Herb and Gardening, and Create and Collate, Helen made a lasting impact on everyone she met. As she now focuses on her health, Helen will be remembered for her resilience, kindness, and the joy she brought to our community.

Read more at hareable.org.au/30-years

Finding and Keeping a Job

As a registered NDIS provider, we have continued to deepen our commitment to supporting people with disability. With a clear focus on helping participants achieve their employment goals, we have expanded our services, refined our approach, and celebrated inspiring achievements across every region we serve.







350 participants supported through our programs.



208
valuable work
experience
placements provided.



new participants secured and retained meaningful employment.



participants engaged in over 90 industry visits to explore career options.

My daughter absolutely loves going out with the guys from are-able. It has given her so much more confidence. They need to be awarded with 10 stars.

PARENT OF SLES PARTICIPANT

Rebranding and new services

A significant step forward was the rebranding of our School Leaver Employment Supports (SLES) service to Finding and Keeping a Job. This update brings us in line with NDIS language, making participant goals clearer and reinforcing our belief in person-centred support. Similarly, the transition from EPEC's to NDIS Mentors reflects a move towards more personalised guidance, embedding our commitment to peoplefirst services in everything we do.

During the year, we introduced two new services, Employment Assistance and Supports in Employment. These initiatives offer tailored, one-to-one support, from career exploration all the way through to on-the-job coaching. This means we can now assist participants of any working age, not just those leaving school, as they build confidence, develop new skills, and achieve their goals.

The impact of NDIS mentors

Our NDIS Mentors have been instrumental in supporting participants to reach meaningful milestones on the path to employment. From building confidence behind the wheel through the L2P program, to supporting study in areas that matter most to each individual, Mentors provide guidance every step of the way. By facilitating diverse work experience placements and industry visits, they open doors to real-world opportunities and help participants discover what they can achieve.

Many participants have successfully transitioned into roles in retail, hospitality, trades, and transport, amongst others. The passion, patience, and dedication of our Mentors continues to make a lasting difference, supporting each person's journey towards meaningful and sustainable employment.



The Tom Cummins Stand: A community legacy

Shepparton local Tom Cummins, who lives with Pura Syndrome, dreamed of creating an accessible viewing platform so people with mobility challenges could fully enjoy community events. With the support of are-able, local businesses, and the Greater Shepparton community, more than \$74,000 was raised to build the Tom Cummins Stand, featuring ramps, pathways, and inclusive amenities. Officially launched in December 2024, the stand will be managed by the Greater Shepparton City Council and used at future events, leaving a lasting legacy of accessibility and inclusion.

Read more at areable.org.au/accessibility

Sky's story

Among many inspiring journeys, Sky's story stands out. After a two-hour work experience placement, Sky was offered a job as a barista. Her success was featured in the NDIS Quarterly SLES report and highlighted nationally, making her a symbol of what's possible with the right support. Her achievements showcase the determination and potential of young women on the NDIS.



Scan the QR code to watch Sky's incredible story.

Expanding locations and opportunities

This year saw key changes in our service locations, including the closure of our Fortitude Valley site and the welcome reopening of Hamilton, which has embraced participants with renewed energy. Bacchus Marsh and Melton have also experienced strong, positive growth, with more individuals engaging in our services and pursuing their employment goals.





Unforgett-able moments

One year with are-able! A highlight has been supporting a participant who dreamed of selling their art. We launched a website, expanded their range, attended markets, and they even secured an Art & Design Internship. Moments like this remind me why I love my work!

AIMEE O'CALLAGHAN, NDIS MENTOR



Looking ahead

We remain excited by the opportunities to empower participants and committed to reaching as many people as possible. As the largest provider of Finding and Keeping a Job in Australia, and among the top three nationally for employment outcomes, we are proud to continue driving progress and positive change within our communities, creating environments where every individual has the chance to thrive.

Employment Services

This year has been one of growth and meaningful progress for Employment Services at are-able. Together, we have supported individuals and families to pursue their goals, opened doors to new opportunities, and deepened our impact within our communities. Through innovation, collaboration, and a shared belief in potential, our teams have made a real difference, helping people connect with fulfilling work and build brighter, more secure futures.







5,251participants being supported across the organisation.



\$736,000 provided in financial support to participants to help them reach their employment goals.



1,729participants placed into employment and education.



\$3 million

in wage subsidies invested back into local communities.

Empowering futures

As we reflect on the 2024/2025 financial year, we celebrate a year of progress, innovation, and profound community impact across our Employment Services. Through programs like Workforce Australia, Disability Employment Services, Transition to Work, and Parent Pathways, we have delivered on our commitment to empowering individuals and families through meaningful employment and tailored support.

These achievements are a testament to the dedication of our teams, whose compassionate and tireless efforts have transformed lives, boosted confidence, and created pathways to independence for thousands of participants.

Workforce Australia

This year, our Workforce Australia teams have supported hundreds of job seekers in navigating an evolving labour market. Through personalised coaching, skills development, and strong employer partnerships, we have continued to create opportunities for sustainable employment.

Our consultants worked closely with participants to identify strengths, overcome barriers, and foster resilience. Their efforts have provided individuals with the confidence to take meaningful steps towards long-term employment, demonstrating the power of people-centred engagement.



Unforgett-able moments

This year, I had the privilege of supporting a client through significant mental health challenges, including hospital admissions, domestic violence, and self-harm. With tailored support, she made incredible progress, leaving an abusive relationship, securing employment, and obtaining her driver's license. I'm proud of her resilience and grateful to be part of a service that fosters life-changing outcomes.

WILL RYAN, EMPLOYMENT CONSULTANT DES



Disability Employment Services

The Disability Employment Services program continues to champion inclusion and celebrate ability. Consultants have provided tailored assistance to individuals living with disability, collaborating with employers to create environments where everyone can thrive.

This approach has not only delivered positive outcomes for participants but also advanced our mission of creating accessible, inclusive workplaces. From advocating for workplace adjustments to supporting individuals throughout their employment journeys, this year reflects our commitment to ability-focused service.

Transition to Work

The Transition to Work program has been a vital part of our strategy to empower young people. Throughout the year, we've helped many youth transition from education into employment, training, or further study.

Through mentorship, career guidance, and practical support, our consultants have built trust and rapport with young participants, inspiring them to achieve their goals. The milestones reached in first-job placements and continued education celebrate the transformational power of guidance and opportunity.



From recovery to role model

After major back surgery, 20-year-old Jacob joined are-able's Transition to Work program in Portland to rebuild his confidence and strength. With support from his mentor, he completed rehabilitation and training before securing a swim teacher role at Belgravia Leisure. Within three months, he was named Employee of the Month. Jacob's health, confidence, and independence have flourished, making him a true role model for resilience and growth.

Read more at areable.org.au/journey-to-employment



In the beginning, Isabella was so quiet and shy. Watching her apply herself to building her skills and now seeing her achieve her employment goals has been so rewarding.

ASHLEY CHAMBERS,
EMPLOYMENT AND PREPARATION CONSULTANT

Consultants and managers drive impact

The heart of our employment services is our people. Consultants have continued their steadfast commitment to meeting individuals at challenging moments, offering tailored support, and celebrating each success, big or small. Their role as mentors and change-makers has been pivotal to every outcome we've achieved.

Equally, our managers have provided the leadership that drives our progress. From shaping program innovations to fostering a culture of collaboration and accountability, their focus on operational excellence and strategic development keeps us aligned with our goals. Managers have led the way in program growth, team empowerment, and community engagement, building a strong foundation for future success.

Looking ahead

This year has demonstrated what's possible when we combine expertise with heart. Each program, each placement, and each person's success reflects our commitment to empowering futures.

With an eye to the future, we remain focused on creating stronger, more inclusive employment services that continue to deliver impact. Together with our consultants, managers, and community, we're ready to take on new opportunities, facing challenges with optimism and unlocking potential every step of the way.



Parent Pathways

This year, Parent Pathways has been all about coming together to support families and caregivers on their unique journeys. Our focus has been walking alongside people, celebrating their strengths, and working as one community to create new opportunities. We're excited to share the progress we've made, the connections we've built, and the real change that's possible when we join forces and believe in what we can achieve together.





\$150,000+
invested in support

invested in support across 10 sites and 2 regions.



31

participants have been placed into employment.



54 referrals to education.



Caseload grew

from 169 to 235 by June.

The help, dedication and direction from are-able has been excellent and helped me immensely to get to where I am starting a new career path.

PARENT PATHWAYS CARE-GIVER/PARTICIPANT

Our journey so far

Since opening our doors on 1 November 2024, we have been lucky enough to walk alongside families and caregivers as they work toward a better future. This year, we have grown together, learnt from each other, and seen just how much we can achieve when we work as a team. With 8 mentors working across 10 sites in two regions, we have opened up new opportunities for families and started to build something truly special within our communities.

We began with 169 people in the program, and now we are proud to have welcomed over 240 caregivers, each bringing their own unique hopes, dreams, and stories. Our team's biggest goal is to ensure everyone feels listened to and respected. It's been incredible to see trust grow over time and watch families make meaningful progress.

Facing challenges, reaching further

One of the toughest parts of our year has been finding ways to support families who live far away, sometimes up to 90 minutes from where we are based. These are the families who often need us the most. Our team has not let the distance stop us, we go the extra mile, so nobody misses out just because of where they live. We believe everyone deserves support, no matter how far the journey.

Everything we do is made stronger thanks to our community connections. Working side by side with local councils, Child Protection, Mallee District Aboriginal Services, AMES Australia, and other local organisations, we have been able to wrap care and support around families. Together, we help with things like finding housing, exploring education, and connecting parents to helpful resources. It is these relationships that help families feel a real sense of belonging and hope for the future.



Finding purpose through Parent Pathways

At 34, Kate joined are-able's Parent Pathways Program, seeking a new direction for herself and her four children. With the guidance of her mentor and practical support, including First Aid training, relocation assistance, and ongoing encouragement, she secured a role as a Trainee Prison Officer and completed her Certificate III in Correctional Practice. Kate's journey shows how the right support can unlock resilience, stability, and a renewed sense of purpose.

Read more at areable.org.au/finding-purpose



Unforgett-able moments

A standout moment this year was supporting a participant who had recently taken on full-time care of her niece.

Through the flexible and personalised approach of the Parent Pathways program, I was able to provide hands-on support attending childcare meetings, helping her son adjust to the changes using tools like feelings cards and emotion metres to encourage open conversations.







Looking ahead

As we move into another year, we want to reach even more families and deepen the connections we have started. We are excited to spend more time out in our regions, listen closely to what families need, and keep improving the way we work. By working together and trying out new ideas, we will keep finding ways to make Parent Pathways work for everyone.

We know real change needs plenty of patience, teamwork, and trust. With the energy of our team, the support of our partners, and the wonderful families we meet every day, we are confident we can keep breaking down barriers and opening up new opportunities.

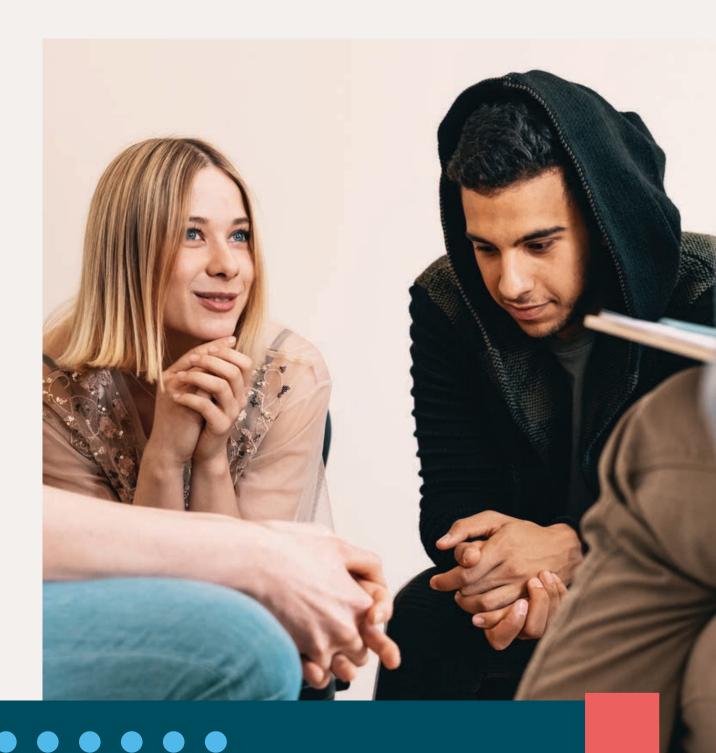
Together, we are building brighter futures, one family, one story, one step at a time.

Youth Disability Cautionary and Diversion Program

In 2025, are-able was contracted to deliver the Court Services of Victoria's Youth Disability Cautionary and Diversion Program. The pilot program is in collaboration with VICPOL and is evidence-based, providing a comprehensive wrap-around service for young people with disability who are at risk of offending or further offending and at the lower end of offending.

Each young person has a youth mentor, and they are invited to remain in the program for as long as needed. VICPOL provides most referrals, along with schools, legal services, and courts. The purpose of the program is to engage young people with support from professionals and their families and divert them from the criminal justice system.





I've been in the pilot program in Geelong since March.
Before that, I was getting in trouble with the police.
My youth mentor helped me get work experience as a bricklayer, and now I've got an apprenticeship. I'm not getting into trouble anymore or stressing about court. I'm heaps happier now.

YOUTH DISABILITY CAUTIONARY DIVERSION PROGRAM PARTICIPANT

Our son has gained so much from the are-able program and his mentor Ash. He had lost interest in everything, was in trouble with police, and felt unhappy. Since joining are-able, he's restarted boxing, is now working full-time, going to trade school, and hopes to start an apprenticeship soon.

FATHER OF YOUTH DISABILITY CAUTIONARY AND DIVERSION PILOT PROGRAM PARTICIPANT

Since its commencement in March 2025, the Youth Disability Cautionary Diversion Program (YDCDP) has provided an early intervention pathway for young people at risk of further contact with the justice system. In its first few months of operation, the program has seen strong referral numbers, reflecting its success in connecting vulnerable youth with the tailored support, mentoring, and community engagement opportunities they need to build positive futures.

Empowering young people through compassionate justice

Since its launch in March 2025, the Youth Disability Cautionary and Diversion Program has offered a meaningful alternative to formal justice proceedings for young people with disabilities across the Geelong and Surf Coast region. Originally established in Colac as an evidence-based pilot, the program has since expanded into Geelong and surrounding areas. It is designed to ensure every young person receives tailored support that prioritises their wellbeing and empowers them to thrive.

Designed to reduce recidivism, promote accountability, and connect participants with tailored support services, the program recognises the complex challenges faced by neurodivergent young people and those with disabilities within the justice system. Through disability-informed practices and strong community collaboration, it has opened restorative pathways for young people over the past four months and is on track to achieve its targeted number of participants. No one is excluded, anyone in need of support is welcomed, and the program has achieved a 98% completion rate of cautionary agreements.



Working together for safer futures

The Youth Disability Cautionary and Diversion Program community forum in Geelong brought together parents, carers, educators, professionals, and community members to support neurodivergent young people, including those with autism and ADHD, to stay out of the justice system. Guest speakers shared lived experiences, legal and advocacy insights, and practical guidance on accessing assessments and navigating the NDIS, while an interactive Q&A and focus on accessibility reinforced the program's commitment to inclusive justice and safer futures for young people with disability.

Notably, 98% of participants expressed an improved understanding of the impact of their actions, while 70% were successfully referred to ongoing supports, such as NDIS coordination, educational re-engagement, and mental health services. These outcomes reflect the importance of early intervention and inclusive, culturally safe practices.

This collaborative initiative, involving are-able, Victoria Police, Court Services Victoria, and local disability service providers, has proven the power of restorative justice to meet youth needs while fostering safer, more inclusive communities.

A story of resilience and renewal

One inspiring story from this year highlights the program's profound impact. A 16-year-old participant, diagnosed with autism and encountering significant challenges both at school and home, found themselves in repeated contact with police due to impulsive behaviours. Facing potential consequences within the justice system, they were referred to our program in April 2025.

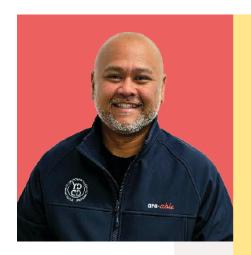
Paired with a mentor who prioritised trust-building, they developed emotional regulation strategies, re-enrolled in education, and accessed NDIS support. While they experienced a setback, highlighting the fragile nature of progress, the program responded with persistence and compassion, adapting strategies to match evolving needs.

Today, they are thriving. From therapeutic schooling to martial arts and creative programs, this young person's development demonstrates how dedicated, personalised support can change lives. Their story demonstrates that progress is rarely linear but always possible with the right support systems in place.

Community partnerships that make a difference

The program's success relies on meaningful partnerships. Local organisations, such as Geelong Martial Arts – Brazilian Jiu Jitsu, Corner Boxing Youth Group, and Field of Healing – Equine Therapy, Fishing and music and arts programs have provided safe, inclusive spaces where young participants can build confidence, regulate emotions, and establish positive routines.

Support from the Department of Education has also been instrumental in fostering re-engagement with flexible, trauma-informed learning environments. These collaborative efforts enrich the program's holistic approach, enabling young people to move beyond the justice system and build fulfilling lives.



Unforgett-able moments

A powerful moment in the YDCDP, a participant missing for months, reached out to his mentor seeking help to reconnect with his family. With guidance, he reunited with his family, greeted with joy and an emotional embrace. Four weeks later, the participant is still home, rebuilding his relationship with his dad.

ASHARIE MARHAD, YOUTH MENTOR

Looking ahead

The early achievements of the Youth Disability Cautionary and Diversion Program highlight the urgent need for expanded disability-informed justice responses. With increasing referrals, we recognise the importance of growing our resources, investing in more mentors, peer workers with lived experience, and culturally safe tools.

This program is more than a diversion, it is a testament to the transformational potential of compassion, tailored support, and community collaboration. By continuing to invest in inclusive practices and listening to diverse voices, we aim to shape a program that serves as a model of excellence across Victoria and beyond.

At are-able, we believe every young person should have the opportunity to succeed. Let's work together to create futures focused on potential and growth, not past challenges.

IDEAL Placements

This year, IDEAL Placements celebrated 30 years of service and joined the are-able Group. Across Mackay (QLD), the team delivered strong outcomes for participants, strengthened employer partnerships, embraced innovation, and successfully delivered Skilling Queenslanders for Work projects. Now part of are-able, IDEAL Placements continues to expand opportunities, foster inclusive employment, and build stronger community connections.



The IDEAL Placements team celebrated 30 years of service, impact, and community support.





idealplacements





208

participants have been employed through Workforce Australia TtW program.



of the current DES caseload in Mackay are new participants.



40 completions have been recorded in the CTA program in Mackay.



\$11,100

in donations and sponsorships were made through Community Engagement in Mackay.

Disability Employment Services (DES)

DES teams have continued to deliver tailored support to participants, despite facing challenges such as a decline in caseloads influenced by higher rates of service suspension. These factors have impacted the flow of job placement opportunities, but our sites have responded with resilience and innovation.

New service delivery models, such as Get Ready for Work and Micro-Credentials, were successfully introduced, equipping participants with essential skills, confidence, and pathways to employment. While securing placements remains challenging in the current labour market, a collaborative approach with employers has seen positive engagement, with many open to job carving and creating roles that align with participant strengths.

These efforts have fostered inclusive workplaces and longer-term opportunities, demonstrating the adaptability and participant-focused mindset of our DES teams. Their efforts underscore the importance of partnerships with employers and community networks in delivering meaningful, sustainable outcomes.



Unforgett-able moments

One of the year's biggest highlights was our Community Coat Rack and holiday giving programs, which provided 400 warm clothing items and 48 hams to families and shelters, supporting vulnerable and Indigenous communities across Mackay, Bowen, and the Whitsundays.

JEANETTE MORGAN, COMMUNITY LIAISON / GRANTS OFFICER



Workforce Australia – Transition to Work (TtW)

Over the past year, our TtW team has remained dedicated to empowering young people through employment and education opportunities. Despite facing challenges such as disengagement, limited transport options, and evolving regional labour market conditions, we've maintained a proactive approach. This commitment has positioned us as a national leader in participant commencements and led to a notable improvement in active servicing.

By prioritising meaningful participant engagement and fostering community connections, referral pathways have strengthened, contributing to growth across all sites, particularly in outreach areas. Our leadership team has supported this success by identifying evolving staff training needs and delivering on-the-job development. This has enabled swift, responsive support for participants, employers, and communities alike.

The achievements of this year are a testament to the passion, adaptability, and focus of our Transition to Work team in helping young people overcome barriers and take confident steps towards employment and education opportunities.

Career Transition Assistance (CTA)

The CTA program has been a standout success across the Mackay region (QLD), bolstered by strong support from local providers and impressive participant engagement. Delivered in small groups of up to eight participants, the CTA program thrives on the Facilitator's ability to foster connections with providers, set friendly referral challenges, and reward top-performing referrers.

Participants often express surprise at the skills they uncover during the program and the confidence they gain in transferring these into new employment opportunities. Many participants have secured jobs during or shortly after completing the program, supported by the Facilitator's guidance and encouragement.

The dynamic and practical CTA program focuses on upskilling participants through resume development, identifying transferable skills, and engaging in interactive learning activities. Employer site visits, industry walk-throughs, and wellbeing exercises such as guided meditation breaks ensure a holistic approach. Hands-on engagement empowers participants to build confidence and find meaningful pathways into employment.



Jordan's path to success

At 17, Jordan joined IDEAL Placements' Transition to Work program with hopes of starting an apprenticeship, but a work walk-through at a global mining supplier opened unexpected doors. His professionalism and enthusiasm impressed the employer, leading to a full-time Storeperson role with a generous salary. With IDEAL Placements' ongoing support, Jordan is now building skills, confidence, and independence for a strong future.



Since 2023, Treadwell Tyre
Service has partnered with IDEAL
Placements to provide hands-on
experience, job opportunities,
and support community
initiatives like Job Fairs.

EMPLOYER & COMMUNITY PARTNER, MAREE STURDY (PARTNER) OF TREADWELL TYRE SERVICE, MACKAY

Skilling Queenslanders for Work projects

Skilling Queenslanders for Work (SQW) projects have delivered exceptional results in Mackay, with IDEAL Placements proud to partner with the Department of Employment, Small Business and Training to bring these initiatives to life. This year's highlights include projects like Women in Warehousing (Certificate III in Supply Chain Operations), Ready to Roll Pick Me (Certificate III in Rural Operations), and Land Me a Job (Certificate III in Rural Operations).

These initiatives have created exciting opportunities in diverse fields, including warehousing, industrial cleaning, agriculture, and more.

Many participants have successfully gained employment during or shortly after completing the projects.

From these successes, IDEAL Placements has received two nominations for the Queensland Training Awards: one as a finalist in the Community Training Initiative of the Year category, and the other for participant Sharee in the Student Equity category. These achievements highlight the cultural inclusivity and locally relevant impact of our training programs.

Looking ahead

As IDEAL Placements celebrates 30 years, our focus remains on empowering participants, nurturing community connections, and championing inclusive employment opportunities. With continued innovation and collaboration, we are building a future defined by meaningful opportunities and shared achievement. Together with our partners, participants, and local communities, we look forward to creating even greater impact in the years ahead. Now as part of the are-able group, we are excited to combine our strengths, expand our reach, and create new opportunities that will further enhance the support we provide across our regions.

Education and Training

Across the Education and Training division, the last year has been shaped by collaboration, commitment, and a shared drive to strengthen what works for our communities. Our trainers, students, and partners have come together to build on past achievements, refine our practice, and make sure every learner feels supported at every stage. The stories and outcomes from this year reveal just how much is possible when people unite with purpose, meeting new challenges and celebrating progress along the way.







2000+

First Aid and CPR participants trained for the third year in a row.



100%

achievement of Learn Local delivery hours for the second year in a row.





180+

qualifications completed in Early Childhood, Individual Support, and Disability Support



Moo's journey to Early Childhood Education

Moo Khu James, a Karen refugee from Myanmar, has built a new life in Australia through education, resilience, and support from are-able training. After completing her Certificate III in Early Childhood Education and Care, she now works at Nhill Early Learning Service while continuing her Diploma studies. Affectionately known as "Mamma Moo," she supports other Karen families and shows how education can transform lives.

Read more at areable.org.au/early-childhood

We've used are-able for CPR training for many years and recently added First Aid. Having Kris as our trainer throughout has been a bonus, she's an excellent communicator with formidable knowledge. are-able make organising easy, and we look forward to continuing with them for years to come.

PETER WATERMAN, J WARD, ARARAT

Reflecting on a year of growth and consolidation

Over the past year, are-able Education and Training has focused on consolidating recent changes and building a strong foundation for the future. With new staff, courses, systems, and processes introduced, our attention turned to refining these improvements and embedding best practices. This groundwork positions us for the next phase of strategic growth in what comes next.

Throughout the year, our programs have continued to make a meaningful difference across regional Victoria. From Early Childhood Education and Care (ECEC) to Disability Support, Learn Local, and First Aid, the professionalism and dedication of our trainers and staff have made a real impact. It's this spirit of commitment that enables us to empower individuals and communities through skill-building and support.

Early Childhood Education and Care

For the past 10 years, our Early Childhood Education and Care program has been leading the way in delivering quality education, even as the early years education sector undergoes significant changes. Our passionate team remains dedicated to preparing students to support, nurture, and inspire children within their communities.

We are especially proud of the progress made this year in the Wimmera region, where recruiting qualified educators has been an ongoing challenge. By helping to increase the number of skilled professionals through our training, we're contributing to higher standards and better outcomes for children across the area. Our strong relationships with local services play a vital part in preparing graduates for rewarding roles.

Disability Support courses

Momentum within our Disability Support courses stands out as a significant achievement this year. To keep up with rising interest, we welcomed two more trainers to our team. This expansion has enabled us to reach more learners across Warrnambool, Hamilton, and Ballarat, building on our success in Portland.

As the National Disability Insurance Scheme (NDIS) continues to shape the sector, we remain focused on adapting to new reforms and requirements, including those from the Royal Commission. Our commitment to delivering high-quality training ensures we empower a growing workforce to provide compassionate, skilled support for people with disabilities.

First Aid and Mental Health First Aid

First aid and CPR are sometimes viewed as routine requirements, but our trainers are dedicated to making the learning experience meaningful and memorable. Participants consistently leave our classes not just with essential knowledge, but also with the confidence to make a difference if called upon.

Across our programs, we trained over 2,000 people in various communities, from Mildura and Shepparton to Bendigo and Colac. In addition, the launch of our online first aid supplies shop in September 2024 made vital resources even more accessible, whether for home, work, or travel.



Unforgett-able moments

In March, we helped over 120 students and staff raise mental health awareness through Sean from the Shaka Project's impactful workshops in Portland and Warrnambool. The sessions were raw, emotional, and informative, helping participants recognise the signs and start important conversations with friends, family, and colleagues. We're proud of the positive impact this training could have on our community.

NATHAN ISLES, EDUCATION AND TRAINING MANAGER



Learn Local courses

Our Learn Local offerings have flourished, delivering free, pre-accredited short courses to more than 200 participants this year. Backed by the Adult Community and Further Education (ACFE) Board, these programs help people develop valuable skills and open new pathways to further study or employment.

For four consecutive years, we have refined and adapted our course selection based on feedback from participants, employers, and other stakeholders in the Warrnambool, Glenelg, and Southern Grampians areas. Popular subjects this year included Back to Basics Domputers, General Literacy and Numeracy for Adults, and Introduction to Study, thanks to our ongoing community engagement.

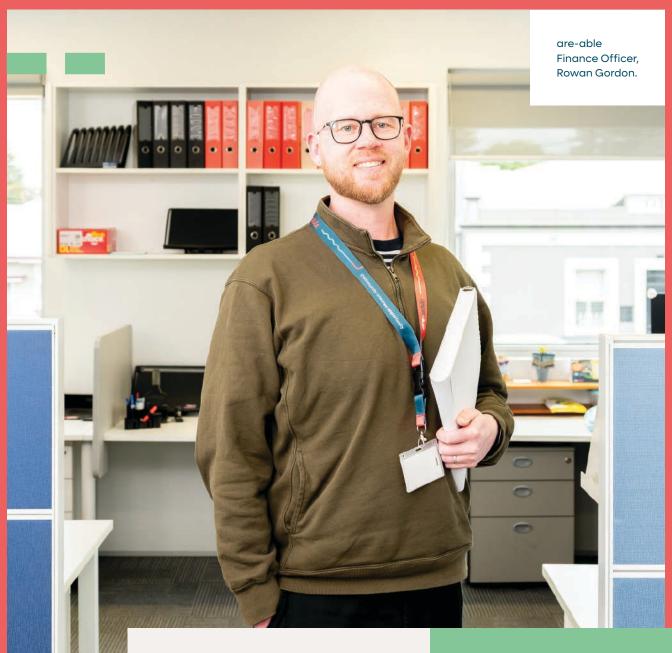
Looking ahead

Throughout the year, our courses have continued to make a meaningful difference across regional Victoria. From Early Childhood Education and Care (ECEC) to Disability Support, Learn Local, and First Aid, the professionalism and dedication of our trainers and staff have made a real impact. It's this spirit of commitment that enables us to empower individuals and communities through skill-building and support.



Shared Supports

This year, our Shared Supports team has continued to drive are-able's strategic goals and operational excellence through coordinated efforts across Finance, People and Culture, IT, Marketing, Quality, OH&S, Governance, Fleet and Facilities, and Risk Management. The team's dedication to innovation, digital transformation, and streamlined processes has enhanced our agility and resilience. By empowering staff, supporting participants, and strengthening our foundations, Shared Supports remains essential to our ability to deliver meaningful outcomes and sustainable impact across all sites.





233

compliments received in 2024, recognising quality service.



72

continual improvements were delivered, showcasing our commitment to ongoing service excellence.



3,883

IT tickets resolved, ensuring reliable and responsive support for all staff.



All 31 sites

passed the Essential Safety Measure audit.

Information Technology and Cyber Security

ISO 27001 Accreditation

This year, we proudly achieved full accreditation under the ISO 27001:2022 standard in our yearly audit. This accomplishment underscores our commitment to maintaining robust systems that ensure the security and reliability of our operations.

Strengthening Cybersecurity

A new, advanced firewall was implemented during the year, enhancing our network security and ensuring smoother, uninterrupted system performance.

Integration of IDEAL Placements

Work is underway on integrating IDEAL Placements into our systems. Once completed, this integration will boost connectivity and efficiency, enabling us to better support our clients.

Looking ahead

The IT team remains dedicated to continual improvement. Regular audits, ongoing training, and strategic tech upgrades will ensure we are well-equipped to address future challenges and continue delivering outstanding service to our communities.



Unforgett-able moments

This year marked a major step forward in my career, transitioning from DES Employment Consultant to Quality Coordinator. My growth in Excel led to tools that supported team marketing and improved outcome tracking, catching the attention of my manager who encouraged the move. This role has provided clear career direction and new opportunities for growth.

TOM COSSENS, QUALITY COORDINATOR



Quality Management

Excellence in audits

are-able achieved outstanding results across multiple external audits, including NDIS, AS5377 (E-waste), NSDS, ISO27001, and ISO9001 standards. These results reflect the success of our comprehensive quality systems and the hard work of our teams.

Improving customer experience

Focusing on feedback and service improvement has allowed us to identify and implement meaningful changes across our programs. This proactive approach has strengthened relationships and enhanced participant satisfaction.

Projects for the future

The Quality Management Team is committed to supporting key initiatives, including the transition to Inclusive Employment Australia, the Youth Disability Cautionary and Diversion Program, and the integration of IDEAL Placements. By collaborating across the organisation and maintaining a culture of excellence, we are well-positioned to continue making positive impacts.

Facilities

Key projects and achievements

This year, we focused on projects that make a real difference, creating welcoming spaces for Parent Pathways participants, enhancing site safety, and upgrading our fleet with environmentally friendly options. Highlights include securing funding for accessibility improvements, like ramps and new facilities at key locations, ensuring our spaces are more inclusive and inviting for everyone.

Building upgrades and safety

Safety remains a top priority, with Essential Safety Measure Audits completed successfully. Facilities staff have worked to adapt spaces, clearing unused items and improving accessibility, creating comforting environments for participants and staff.

Indigenous partnerships

A key milestone was the procurement of vehicles from Kinaway-certified businesses, supporting indigenous causes while enhancing our fleet.



Creating spaces that support parents' futures

At are-able, our Parent Pathways rooms are welcoming spaces where parents feel comfortable, supported, and valued. Each room is thoughtfully designed to create a calm, inviting environment that helps parents engage in conversations, explore opportunities, and work toward their goals. By fostering belonging and removing barriers, we give parents the confidence to connect, learn, and shape the future they want for themselves and their families.

Read more at areable.org.au/parent-pathways

When attending appointments, the space is welcoming and always allows me to bring my kids if I need to, with things for them to do while I attend my appointment.
Welcoming and family oriented.

BRE MACFARLANE, PARENT PATHWAYS PARTICIPANT

Occupational Health and Safety (OHS)

Strong systems and training

With robust systems aligned to ISO 45001 standards, are-able maintained high safety standards through four external audits and numerous internal reviews, which found no adverse results. Staff completed comprehensive OHS training covering critical topics such as incident reporting, risk management, and conflict resolution.

Technology and risk management

Our digital tools, including Riskware and Rapid Global, continue to support proactive hazard reporting, contractor compliance, and incident management. Regular safety discussions are held at all sites, guided by dedicated Health and Safety Representatives.

Commitment to wellbeing

The Wellbeing Policy, introduced in October 2024, clearly demonstrates our commitment to fostering a safe, supportive environment that prioritises both physical and psychosocial health. Site evacuations and safety drills were conducted, reinforcing our dedication to continuous improvement in workplace health and safety.

Looking ahead

Shared Supports will continue to build on this year's successes, optimising systems, supporting staff, and achieving high standards that empower our organisation and elevate the experiences of our participants, staff, and communities. Together, we are creating a brighter, safer, and more connected future.

Our Executive Team



Highlight of the year



"My highlight this year has been seeing our organisation continue to deliver high quality, individualised supports that truly make a difference in the lives of our participants. At the same time, I am proud that we have been able to expand our community impact through the launch of the Parent Pathways program and the Youth Disability Cautionary and Diversion Program. Both initiatives reflect our commitment to creating opportunities, strengthening families, and building inclusive communities."

JASON ERNST, INTERIM CHIEF EXECUTIVE OFFICER



"This year, I'm proud of how our operations team delivered consistent impact across every service line. Each month, thousands of people accessed tailored employment programs, NDIS supports, Social Enterprises, Training, and Plan Management services. Behind every number is a story of inclusion and opportunity, and it's the dedication of our people and the strength of our systems that made this possible."

ANDREW GIBLIN, CHIEF OPERATING OFFICER



"Our Finance team has shown exceptional resilience and commitment this year, turning challenges into opportunities for growth. Through collaboration and dedication, they not only met deadlines but also achieved key milestones with consistency and professionalism. Their positive attitude and determination have been a driving force in navigating a demanding environment, showcasing the strength, capability, and spirit of the entire team."

LIZ MCCULLOCH, INTERIM CHIEF FINANCIAL OFFICER



"Joining are-able this year has been a fantastic experience. From day one, I've been inspired by the organisation's purpose and the momentum behind its strategic development. Creating our new strategic plan has been a highlight, but equally rewarding has been the opportunity to build strong relationships across teams and communities. These connections are already proving invaluable as we work together to drive innovation, unlock growth, and deliver lasting impact."

TRUDY MARR, HEAD OF STRATEGY & PROJECTS



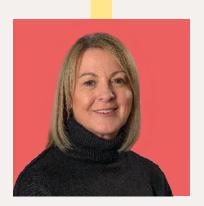
"This year has been a defining one for me professionally, marked by growth, achievement, and stepping fully into my role as GM of Marketing and Communications at are-able. Completing my postgraduate studies gave me the confidence to back my decisions with sound theory and practice, while leading major organisational shifts taught me to own my leadership style, trust my judgement, and create space for my team to thrive."

STEPHANIE CAUNTER, GENERAL MANAGER OF MARKETING & COMMUNICATIONS



"This year, we achieved a remarkable increase in our Employee Net Promoter Score (eNPS), rising from 7 to 29. This uplift reflects the success of our Cultural Improvement Plan, which was championed by our senior leadership team and made a strategic priority. Stronger staff connection and transparent communication have been key drivers of this progress, reinforcing our commitment to building a more engaged and inclusive workplace."

VICKI CLAYTON, GENERAL MANAGER OF PEOPLE & CULTURE



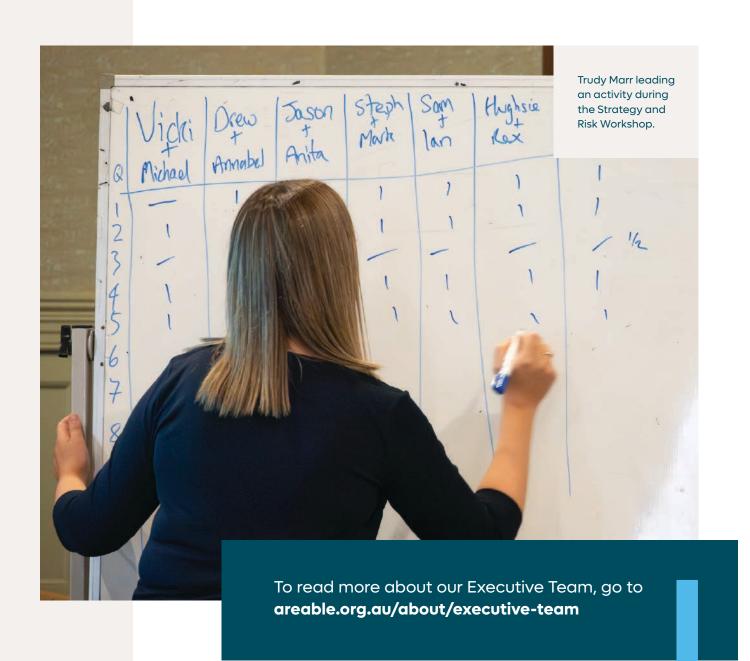
"This year, I am proud of the dedication of our Employment Services teams, who continue to create meaningful change in the lives of vulnerable individuals. The launch of the Parent Pathways program has expanded our reach and strengthened community connections, while a standout moment was celebrating IDEAL Placements' 30-year milestone in Mackay and formally welcoming them into the are-able family, a step that enhances our capability and supports our long-term growth"

TAMMIE HAWKE, GROUP SERVICES MANAGER



"Reflecting on this year, I'm incredibly proud of what our Social Enterprises and Plan Management teams have achieved together. Despite the challenges, we've supported one another and delivered outstanding results, always staying true to the belief that our remarkable team is at the heart of everything we do."

PAUL HUGHES, GENERAL MANAGER OF SOCIAL ENTERPRISES



CFO Report

The consolidated financial result for the 2024/25 financial year was a deficit of \$348,000. This result was significantly strengthened by a \$2.4 million revaluation gain on our land and buildings, which lifted our total comprehensive income to \$2.0 million. Our balance sheet remains strong, with net assets of \$24 million providing a solid platform for future planning and the continued growth of our impact.

This year marked a clear improvement in are-able's financial performance. This positive shift directly reflects the dedicated implementation of key strategies over the past twelve months, positioning us for a sustainable and successful future. We are proud of the progress made and confident in the direction we are heading together.



Program performance and strategic investments

Our financial results are a testament to the strong and steady performance across our core programs. Our Employment services performed well, with Disability Employment Services funding remaining consistent with the previous year, while Workforce Australia revenue grew by \$0.5 million.

Our NDIS Social Enterprise businesses delivered another strong year, with sales and service income in line with prior results. Plan Management services recorded impressive growth, with participant plan funding increasing by a significant \$8.1 million. Other vital programs, including School Leavers Employment Services, the Local Jobs Program, and are-able Education and Training, all delivered positive outcomes for our participants. We were also pleased to see new initiatives, such as the Parent Pathways and the Youth Disability Cautionary and Diversion Program, contribute further income and expand our community reach.

Aligned with our strategic priorities, we continued to invest in our people and pursue meaningful growth opportunities. A key milestone this year was welcoming IDEAL Placements to the are-able Group on 1 July 2025, expanding our reach and impact into Queensland.

Looking ahead

As we enter the new financial year, we do so with a clear view of both the opportunities and challenges ahead. With a strong foundation, dedicated staff, and a focused commitment to strategic growth, are-able is well positioned to continue delivering meaningful and lasting outcomes for the people and communities we are proud to serve.

Corporate Governance



I am proud to contribute to an organisation that delivers profound and lasting impact, not only for individuals, but also for their families and the broader community.

Leveraging my legal and governance qualifications and experience to support are-able in fulfilling its vision is both meaningful and professionally rewarding.

It is a privilege to play a role in advancing inclusive outcomes and strengthening the organisation's capacity to serve with integrity and purpose.

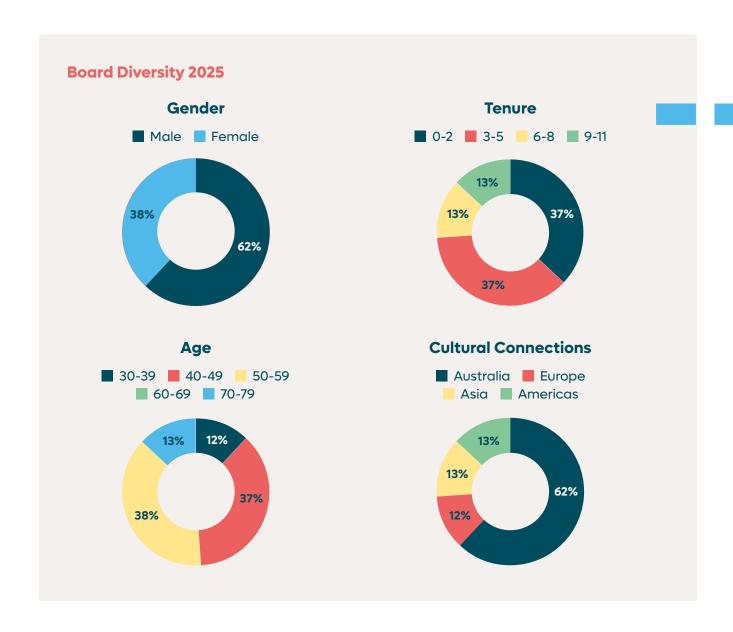
SAMANTHA COWLEY, COMPANY SECRETARY

The are-able Board comprises a diverse and complementary blend of expertise across philanthropy, finance, law, governance, strategy, risk management, healthcare, and community engagement.

Board members bring experience from sectors including not-for-profit leadership, corporate strategy, regional development, disability advocacy and academic research.

This breadth of knowledge and lived experience underpins a strong commitment

to inclusive, values-based governance and the pursuit of meaningful social impact. The Board's diversity enhances are-able's ability to reflect the communities it serves, fosters more inclusive decision-making, and strengthens its responsiveness to complex challenges and emerging opportunities.



As a strategic governance consultant, it was a pleasure to observe a definitive culture of governance excellence emerge throughout the year, demonstrated by a deep commitment to purpose; a patient exploration and reimagining of identity as an organisation, and then purposeful incremental steps to align their governance mechanisms with people, purpose, process and performance.

KARYN MCCABE (FGIA | GAICD), CORPORATE GOVERNANCE PARTNER, RIGHT SOURCE

During the 2025 financial year, the Board and the are-able executive team participated in two dedicated workshops held in October and March, focusing on governance and strategy. These sessions provided a valuable forum for collaborative thinking, alignment on key priorities and structured dialogue around the organisation's future direction.

As a result of these workshops, the Strategic Plan for 2025-2028 was drafted, and the organisation's group governance framework was further refined. The workshops not only facilitated strategic planning but also strengthened leadership cohesion and enhanced governance capabilities across the organisation.

The Risk Management Framework was reviewed and formally approved during the 2025 financial year. Risk management remains a foundational element of areable's governance architecture, embedded across strategic planning, operational

activities and decision-making processes. This ongoing commitment ensures that areable remains well-positioned to proactively identify, assess and respond to emerging risks in a dynamic operating environment.

Continuous improvement in corporate governance remains a key priority for the are-able Board. This commitment is actively supported by a dedicated Governance Committee, which provides strategic oversight of initiatives aimed at strengthening governance practices. Key focus areas include board professional development, succession planning and the ongoing enhancement of governance structures and processes.

Through this proactive approach, the Board ensures it remains well-equipped to meet evolving regulatory expectations, uphold best practice standards and effectively steward the organisation's vision, purpose and values.



Why I'm proud to be on the Board





"Seeing are-able's impact first-hand in my own community is incredibly rewarding. With its strong regional focus and commitment to meaningful employment, areable is truly part of the community's fabric. I'm proud to honour its legacy, champion its growth, and ensure our clients remain at the heart of everything we do."

ANNABEL CUSSEN, CHAIR



"I am always grateful for the opportunity to serve on the are-able board, with the privilege to support the work we do and spend time with leaders who are really making a difference. Whether it is the Big R's Shed or supporting people into stable employment, it is easy to be passionate about working for are-able. My highlight for the year was listening to the story of one of our supported employees who was beaming with pride after landing a permanent job and our supports were no longer needed. That's what it is about."

CAMERON POWER, DEPUTY CHAIR



"Now in my fifth year as a board member, I continue to have the privilege to be part of the broadening are-able purpose to improve the lives of people living with a disability. I am pleased to be given opportunities to apply my skills, training and experience to both governance and strategy roles contributing to the development of this wonderful values based organisation.

A recent highlight has been working with our Head of Strategy and Projects to help develop the new three year Strategic Plan which will guide us in navigating both opportunities and challenges in this dynamic environment."

IAN BURKE



"I am inspired by the are-able programs, enterprises and the wonderful are-able staff that work so hard to make a difference in the lives of people with a disability and their families. This makes me proud to be part of an organisation that makes this difference, and look forward to the ongoing success of are-able in 2026.

Highlight of 25, spending time together with fellow board directors and senior management and realise how aligned we are in what are-able's future can be."





"I am impressed with the brilliant work that are-able is doing and will continue to achieve in creating innovative and meaningful social impact to the diverse community groups.

For FY 2025: The board and management have worked collaboratively to develop a new strategy to fulfill are-able's purpose and vision which is challenging and exciting."

ZOE DING



"Serving on the are-able Board and the former WDEA Works Committee has been a privilege, and I am immensely proud of the organisation that are-able has become today. Much has changed during my years with are-able, but what has never wavered is the passion and commitment of everyone involved with are-able, and the shared belief that we can make a meaningful difference in the lives of people with disability through employment."

MICHAEL OBST



"I joined the Board of are-able because I believe deeply in the power of employment to transform lives, especially when inclusion and purpose are at the heart of the purpose. This past year, a real highlight has been witnessing the strength, professionalism, and dedication of the management team. Their leadership has been instrumental in guiding the organisation through change and opportunity, and I'm proud to support a team that is so committed to empowering people of all abilities to thrive."

MARK REARICK





"I joined the Board to help create meaningful employment opportunities for people with disability. With lived experience of disability, I'm committed to ensuring our strategy and services reflect the voices and needs of those we support.

Seeing are-able continue partnerships with local employers, leading to sustainable job placements for participants, has been a standout achievement."

REX VALIDAKIS-BETAR













To read more about our Board, go to areable.org.au/about/board-of-directors

Farewell to Tom



This year, we farewelled our Chief Executive Officer, Tom Scarborough, after six years of dedicated leadership. Tom has been instrumental in shaping are-able into the organisation we are today, bold in vision, grounded in values, and committed to community impact.

Tom's tenure was defined by a period of remarkable transformation, growth, and resilience, as he guided are-able through change with clarity of vision and a steadfast commitment to purpose. Even in the face of challenges, Tom ensured our focus remained firmly on creating meaningful outcomes for participants, employers, and the wider community. His leadership combined strategic foresight with a deep respect for people, shaping an organisation that is stronger, more connected, and better positioned for the future.

Under Tom's leadership, we:

- Successfully rebranded from WDEA
 Works to are-able, a bold and futurefocused step that positioned the
 organisation for broader impact, stronger
 visibility, and sustainable growth.
- Fostered a values-led culture grounded in integrity, respect, empathy, and innovation, empowering our people to bring their best every day and ensuring that our participants and partners feel supported, valued, and understood.

- Strengthened governance, risk, and quality frameworks, laying the foundations for long-term sustainability and resilience while building confidence and trust among our stakeholders.
- Expanded strategically into new regions, extending our reach and impact so that more people in more communities could access the opportunities, resources, and support they need to achieve their goals.
- Championed collaboration and inclusion, reinforcing our role as a trusted partner and demonstrating that together, we can achieve greater outcomes than we could alone.

We are deeply grateful for Tom's passion, vision, and unwavering belief in the power of community. He has not only guided are-able through a defining chapter but also inspired a shared confidence in our ability to embrace the future with optimism. His legacy of leadership will continue to influence and inspire the work we do every day, and we wish him every success as he embarks on the next chapter of his career.

Financial Report

Our financial performance showed solid improvement this year, reflecting the positive impact of our recent strategic initiatives. While we reported a deficit of \$348,000, a \$2.4 million revaluation gain on land and buildings lifted total comprehensive income to \$2.0 million. With \$24 million in Net Assets, our financial position remains strong and stable.

Looking ahead, we are committed to building on this foundation and expanding our reach, particularly in Queensland. We remain focused on creating new opportunities and strengthening inclusive communities through every step we take.

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Directors present their report, together with the consolidated financial statements, on the consolidated entity (referred to hereafter as the "group") consisting of the parent entity are-able Limited (referred to hereafter as the "company") and its subsidiaries Balance Training Services Pty Ltd and Harrison 4WD Centre (referred to hereafter as the "subsidiaries") at the end of the year ended 30 June 2025.

Directors

The following persons were directors of the Group during the whole of the financial year and up to the date of this report, unless otherwise stated are:

Annabel Cussen - Chair

Cameron Power - Deputy Chair

Michael Obst - Secretary (retired from Secretary role on 23 April 2025 but remained a director)

Anita Craven

Rex Validakis-Betar

Mark Rearick

Zoe Ding (retired 6 August 2025)

Ian Burke (retired 18 August 2025)

Principal Activities

The principal activity of the entity is to support individuals of all abilities in enhancing their lives and achieving their goals. This is accomplished through the provision of supported employment opportunities via our social enterprise businesses, Disability Employment Services, Workforce Australia, accredited training programs and NDIS programs.

No significant change in the nature of those operations occurred during the year.

Review of Operations

The consolidated surplus after providing for income tax for the financial year amounted to \$2,013,882. (2024: \$3,477,825 deficit).

Short-term and Long-term Objectives

The entity's short-term objectives are to:

- deliver high quality employment services;
- provide services that build skills and help people engage in community life;
- introduce new business and innovations that transform are-able's models and impact; and
- ensure our business operations enable us to deliver on our vision.

The entity's long-term objectives are to:

- establish, promote and operate a service pursuant to the Disability Services Act 1986 (Cth) (as amended);
- provide training and support and to negotiate and obtain meaningful employment for persons with disabilities, those afflicted by poverty, sickness, suffering, distress, misfortune, or helplessness, which may include the operation of supported employment enterprises;
- provide programs for persons with disabilities, those afflicted by poverty, sickness, suffering, distress, misfortune, or helplessness to develop life skills and to assist in obtaining meaningful employment; and
- make distributions for the direct relief of disability, poverty, sickness, suffering, distress, misfortune, or helplessness.

Strategies

To achieve the stated objectives, the entity has adopted the following strategies:

- Commitment to business as usual;
- $\hbox{-} \hbox{ Customer focus and ecosystem development;}\\$
- Geographic expansion;
- Commerical business and social enterprise pursuits;
- Merger and acquisition; and
- Commitment to our people.

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2025

Key Performance Measures

The entity measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the entity and whether the entity's short-term and long-term objectives are being achieved.

- Revenue Growth
- Profit Margin
- Current Ratio
- Client Placements
- Client Outcomes
- Number of NDIS Activity Sessions
- Student Numbers
- Student Contact Hours
- Employee Net Promoter Score

Information on Directors

Annabel Cussen Chair since 1 June 2024 and Director since 28 October 2020 (ie at formerly WDEA Works)

Qualifications: Graduate, Australian Institute of Company Directors; Bachelor of Environmental Science; Diploma of Natural Resources; IAP2A Certificate of

Engagement;

Experience: Experienced philanthropic leader and regional strategist with over 15 years of experience in community engagement, fund development, and

place-based giving. Annabel has a focus on community philanthropy and collaboration to drive systems change, and deliver enduring impact in rural and regional communities. Annabel has been recognised for governance leadership, cross-sector partnership building, and deep

commitment to strengthening the nonprofit ecosystem.

Committee Membership: Risk, Quality and Compliance Committee Member; Governance Committee Member

Cameron Power: Deputy Chair since 1 June 2024 and Director since 30 October 2019 (ie at formerly WDEA Works)

Qualifications: Fellow Certified Practising Accountant; Master of Business Administration; Graduate, Australian Institute of Company Directors

Experience: Cameron has held various executive roles, including with Education Services Australia, Brotherhood of St. Laurence and with Australian Red

Cross (Humanitarian Division). Whilst with Red Cross, Cameron was responsible for the development of strategic foundations around financial sustainability, property master plan and risk management. Prior to his role as CFO at Red Cross Humanitarian division, Cameron was a senior manager at the Red Cross Blood Service (now Lifeblood) where he implemented multiple systems and processes to help enable the Blood

Service to become a world class and leading edge organisation.

Committee Membership: Finance and Audit Committee Chair; Risk, Quality and Compliance Committee Member

Michael Obst: Secretary of are-able since 28 September 2023 (ie until 23 April 2025) and Director since 26 October 2016 (ie at formerly WDEA Works)

Qualifications: Bachelor of Laws (Honours); Bachelor of Engineering (Honours); Graduate Diploma of Legal Practice

Experience: Michael is a practising lawyer.

Committee Membership: Finance and Audit Committee Member (resigned 30 October 2025); Governance Committee Member (appointed 30 October 2025); are-able

Education & Training Subsidiary Board Director

Anita Craven: Director since 27 January 2022 (ie at formerly WDEA Works)

Qualifications: Master of Business Administration (Strategy and Planning); Graduate, Australian Institute of Company Directors; Accredited Coach; Accredited

Human Synergistic Consultant

Experience: Anita brings an extensive background in strategy and governance and organisational development to are-able, having worked in federal, state

and local government for 30 years. Anita has recently been consulting and using this experience to support individuals, teams and organisation to maximise their potential. Anita is currently the Exeuctive Officer Governance with Colac Otway Shire and also volunteers with

Down Syndrome Victoria.

Committee Membership: Governance Committee Chair; Risk, Quality and Compliance Committee Member

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2025

Information on Directors (cont.)

Rex Validakis-Betar Director since 27 March 2024

Qualifications: Bachelor of Arts (Philosophy); Bachelor of Law; Master of Human Rights Law; Master of Business Administration

Experience: Rex Validakis-Betar, was born with cerebral palsy and an NDIS participant, has forged a distinguished career path centred on driving value

creation, particularly around consulting and Private Equity. With a wealth of experience spanning transformative leadership, meticulous diagnostics, business enhancement, and strategic visioning, Rex has consistently demonstrated his aptitude for orchestrating both large-scale and nuanced transformations. Currently, Rex serves as a Non-Executive Director for Access Care Network Australia, contributing his expertise to enhance accessibility and care provisions. Previously, he dedicated 4.5 years to the Board of the Physical Disability Council of NSW (PDCN)

where his strategic insights and advocacy significantly impacted the disability community.

Committee Membership: Risk, Quality and Compliance Committee Member; are-able Education & Training Subsidiary Board Director

Mark Rearick: Director since 27 March 2024

Qualifications: Master and Bachelor of Science - Mechanical Engineering; Masters of Business Administration; Graduate, Australian Institute of Company

Directors

Experience: Mark has held a number of C-Suite, Executive Director, and Non-Executive Director roles across multiple sectors. His executive experience

was in the Automotive industry, serving as President, CFO and VP of Strategy across roles in the U.S., China and Australia. He currently serves as an Associate Professor of Practice at the Monash University Business School. He is a Non-Executive Director with U Ethical Investors and

the RACQ Limited. Previously, Mark served as a Non-Executive Director of Uniting Vic-Tas and Australia Battery Industry Association.

Committee Membership: Finance and Audit Committee Member; Governance Committee Member

Zoe Ding: Director since 27 March 2024

Qualifications: Bachelor of Science (Physiotherapy); Master of Business Administration; Graduate Certificate of Sustainability; Graduate, Australian Institute

of Company Directors

Experience: Zoe has more than 20 years of international experience in healthcare and insurance industry working with public, not for profit and private

organisations in Australia, UK and Asia. She began her career as a physiotherapist working in different healthcare systems and progressed to helping set up systems and governance structure in new organisation and provides risk advice to State Government departments and agencies. Working across diverse sectors, she enables organisations to adopt sound governance and professional risk management practices to help manage their risks and deliver their strategy and vision. She has held multiple management roles with specialist interests in strategic

planning, risk management, quality improvement, sustainability, innovation and technology.

Committee Membership: Risk, Quality and Compliance Committee Chair; Finance and Audit Committee Member

lan Burke: Director since 28 October 2020 (ie at formerly WDEA Works)

Qualifications: Bachelor of Economics; Master of Business (Marketing); Doctor of Philosophy

Experience: Ian is a professional leader with entrepreneurial drive, planning orientation and a record of success in establishing and growing businesses in

private, public and not for profit arenas. Ian has sound financial, marketing, general management and change management skills with demonstrated experience in building, motivating and leading teams through the collaborative matching of resources and capabilities to marketplace opportunities. Ian enhances the capability of the Board with broad experience in policy formulation and implementation, and a demonstrated commitment to regional and community engagement, and as a published researcher in strategy formulation, strategic alliances,

marketing communications and relationship marketing.

Committee Membership: Finance and Audit Committee Member; are-able Education & Training Subsidary Board Chair; Harrison 4WD Centre Subsidiary Board Director

Samantha Cowley was appointed to the role of Secretary (only) by the Board on 23 April 2025.

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2025

Directors' Meetings

During the financial year, 9 meetings of directors were held. Attendance by each board member were as follows:

MEMBER	Number eligible to attend	Number attended
Annabel Cussen	9	8
Cameron Power	9	9
Michael Obst	9	8
Ian Burke	9	9
Anita Craven	9	9
Zoe Ding	9	8
Rex Validakis-Betar	9	9
Mark Rearick	9	8

The entity is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the entity. At 30 June 2025, the total amount that members of the entity are liable to contribute if the entity is wound up is \$8 (2024: \$8).

Matters subsequent to the end of the financial year

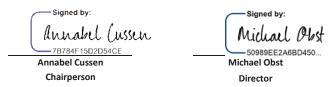
On 1 July 2025, Innovative Disability Employment and Liaison (IDEAL) Placements Limited was registered as a company limited by guarantee with are-able Limited listed as the sole member. IDEAL Placements had net assets of \$7.1m as at 30 June 2024.

Inclusive Employment Australia deed was executed by are-able Limited on 29 July 2025.

Auditor's Independence Declaration

The lead auditor's independence declaration in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 for the year ended 30 June 2025 has been received and can be found immediately after this directors' report.

Signed in accordance with a resolution of the Board of Directors:



Dated at Warrnambool this 1st day of October 2025.



AUDITOR'S INDEPENDENCE DECLARATION UNDER ACNC ACT S 60-40 TO THE DIRECTORS OF ARE-ABLE LIMITED.

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am please to provide the following declaration of independence to the directors of are-able Limited. As the lead audit partner for the audit of the consolidated financial statements of are-able Limited for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

MCLAREN HUNT

M'haven Hunt

AUDIT AND ASSURANCE

C.J. KOL PARTNER

Dated at Warrnambool, 6 October 2025

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

		2025	2024	Consolidated Group	
				2025	2024
	Notes	\$'000	\$'000	\$'000	\$'000
Revenue and other income					
Program funding	2	83,158	75,579	84,419	76,619
Other revenue	3	3,456	3,064	7,746	7,417
Investment income		867	1,052	509	827
Unrealised gain on investment		33	31	33	31
Total revenue and other income	•	87,514	79,726	92,707	84,894
Expenditure					
Cost of goods sold		(60)	(54)	(2,309)	(2,304)
Employee benefits expense	4	(24,142)	(25,209)	(26,337)	(27,236)
Program expenses	5	(56,171)	(49,402)	(56,151)	(49,388)
IT and communication expenses		(1,610)	(1,644)	(1,662)	(1,695)
Administrative expenses	6	(2,589)	(2,499)	(2,709)	(2,655)
Depreciation and amortisation	7	(1,915)	(1,918)	(2,091)	(2,070)
Professional costs		(635)	(1,156)	(664)	(1,185)
Advertising and marketing		(311)	(876)	(366)	(920)
Motor vehicle operating costs		(492)	(536)	(572)	(577)
Foundation grants		(100)	(97)	(100)	(97)
Net loss on disposal of property, plant and equipment		-	(38)	-	(55)
Total expenditure	•	(88,025)	(83,429)	(92,961)	(88,182)
Profit/(loss) before income tax expense		(511)	(3,703)	(254)	(3,288)
Income tax expense		-	-	94	179
Profit/(loss) after income tax expense		(511)	(3,703)	(348)	(3,467)
Other comprehensive income					
Net asset revaluation increment		2,380	-	2,380	-
Depreciation of Government equity		-	17	-	17
Total comprehensive income for the period attributable to:					
Non-controlling interest	23	-	-	(19)	(27)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		1,869	(3,686)	2,013	(3,477)

The accompanying notes form part of these financial accounts.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2025

		Parent Entity		Consolidate	-
		2025	2024	2025	2024
	Notes	\$'000	\$'000	\$'000	\$'000
ASSETS					
Current assets					
Cash and cash equivalents		5,970	4,427	6,646	5,619
Accounts receivable and other debtors	8	1,065	1,274	1,357	1,605
LSL reimbursement receivable		730	574	730	574
Financial assets	9	7,343	8,988	7,915	8,988
Inventories		60	55	536	546
Other current assets		453	560	462	571
Income tax receivable	25	-	-	4	-
Total current assets		15,621	15,878	17,650	17,903
Non current assets					
Right of use assets	10	1,125	1,675	1,374	2,029
Property, plant and equipment	11	13,640	10,880	13,807	11,071
Intangible assets	12	126	137	714	727
Investment in controlled entities	23	1,577	1,577	-	-
Total non current assets		16,468	14,269	15,895	13,827
TOTAL ASSETS		32,089	30,147	33,545	31,730
LIABILITIES					
Current liabilities					
Accounts payable and other payables	13	1,690	1,941	2,061	2,343
Employee benefits	14	2,483	2,439	2,768	2,694
Other liabilities	15	1,667	837	1,765	937
Lease liabilities	16	661	1,086	791	1,216
Income tax payable	25	-	-	-	147
Total current liabilities		6,501	6,303	7,385	7,337
Non current liabilities					
Employee benefits	14	478	461	508	479
Lease liabilities	16	691	833	813	1,087
Total non current liabilities		1,169	1,294	1,321	1,566
TOTAL LIABILITIES		7,670	7,597	8,706	8,903
NET ASSETS		24,419	22,550	24,839	22,827
EQUITY					
Asset revaluation reserve		4,399	2,019	4,399	2,019
Retained earnings		20,020	20,531	20,347	20,714
Non-controlling interests		-	-	93	94
TOTAL EQUITY		24,419	22,550	24,839	22,827
**	:	-,	,		,

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

Consolidated group	Asset revaluation reserve \$'000	Retained earnings \$'000	Non- controlling interests \$'000	Total \$'000
	Ş 000	3 000	3 000	Ş 000
Balance at 1 July 2023	2,019	24,191	86	26,296
Profit/(loss) for the year	-	(3,467)	-	(3,467)
Non controlling interest	-	(27)	27	-
Dividends paid controlled subsidary	-	-	(19)	(19)
Other comprehensive income	-	17	-	17
Balance at 30 June 2024	2,019	20,714	94	22,827
Profit/(loss) for the year	-	(348)	-	(348)
Non controlling interest	-	(19)	19	-
Dividends paid controlled subsidary	-	-	(20)	(20)
Other comprehensive income	2,380	-	-	2,380
Balance at 30 June 2025	4,399	20,347	93	24,839
Parent entity				
Balance at 1 July 2023	2,019	24,217	-	26,236
Profit/(loss) for the year	-	(3,703)	-	(3,703)
Other comprehensive income	-	17	-	17
Balance at 30 June 2024	2,019	20,531	-	22,550
Profit/(loss) for the year	-	(511)	-	(511)
1 10111/(1033) 101 the year				
Other comprehensive income	2,380	-	-	2,380

The accompanying notes form part of these financial accounts.

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Parent Entity		Consolidated Group		
	2025	2024	2025	2024	
	\$'000	\$'000	\$'000	\$'000	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	88,119	78,825	93,342	84,635	
Payments to suppliers and employees	(86,143)	(81,091)	(90,771)	(85,550)	
Interest received	225	364	245	323	
Net GST paid	(55)	(109)	(44)	(24)	
Net income tax paid	-	-	(245)	(86)	
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	2,146	(2,011)	2,527	(702)	
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale of property, plant and equipment	304	645	296	557	
Payments for property, plant and equipment	(1,658)	(1,554)	(1,676)	(1,652)	
Payments for intangible assets	(24)	-	(24)	-	
Redemption of financial assets	1,678	1,004	1,106	316	
NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES	300	95	(298)	(779)	
CASH FLOWS FROM FINANCING ACTIVITIES					
Payments for lease liabilities	(903)	(1,119)	(1,182)	(1,255)	
Payments for dividend	-	-	(20)	(19)	
NET CASH (USED IN)/PROVIDED BY FINANCING ACTIVITIES	(903)	(1,119)	(1,202)	(1,274)	
NET INCREASE (DECREASE) IN CASH HELD	1,543	(3,035)	1,027	(2,755)	
CASH AT BEGINNING OF FINANCIAL YEAR	4,427	7,462	5,619	8,374	
CASH AT END OF FINANCIAL YEAR	5,970	4,427	6,646	5,619	

The accompanying notes form part of these financial accounts.

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

Note 1: Statement of material accounting policies

Basis of Preparation

These consolidated financials are general purpose consolidated financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board (AASB), in order to satisfy the financial reporting requirements of the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission Act 2012.

The consolidated financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets and financial assets. The amounts presented in the financial statements have been rounded to the nearest thousand dollars. Minor discrepancies in tables between totals and sum of components are due to rounding.

The financial statements were authorised for issue on 1st of October 2025 by the Board.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. The following material accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these consolidated financial statements.

Accounting policies

a. Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all controlled entities of are-able Ltd. ("parent entity") and the results of all controlled entities for the year then ended. are-able Ltd and its controlled entities are referred to in these financial statements as the "consolidated group".

Controlled entities are all those entities over which the group has the power to govern the financial and operating policies.

The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions, balances and unrealised gains or losses on transactions between Group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group.

Equity interests in a subsidiary not attributable, directly or indirectly, to the Group are presented as "non-controlling interests". The Group initially recognises non-controlling interests that are present ownership interest in subsidiaries either at fair value or at the non-controlling interests' proportionate share of the subsidiary's net assets when the holders are entitled to a proportionate share of the subsidiary's net assets on liquidation. All other components of non-controlling interests are initially measure at their acquisition-date fair value. Subsequent to initial recognition, non-controlling interests are attributed their share of profit or loss and each component of other comprehensive income. Non-controlling interests are shown separately within the equity section of the statement of financial position and statement of comprehensive income.

Details of controlled entities are disclosed in note 23.

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

Note 1: Statement of material accounting policies (cont.)

b. Revenue

The consolidated groups's main sources of funding comprises of government funding.

Operating grants, donations and bequests

When the consolidated group receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the consolidated group:

- identifies each performance obligation relating to the grant recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises relates amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from contract with customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Interest Income

Interest income is recognised using the effective interest method.

Sales and service income

Sales and services income is recognised at the point of sales/services have been delivered to the customer.

Capital Grants

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

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

The consolidated group measures some of its assets at fair value.

c. Property, plant and equipment

Property

Freehold land and buildings are carried at their fair value (being the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less accumulated depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against the asset revaluation reserve directly in equity; all other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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

Note 1: Statement of material accounting policies (cont.)

c. Property, plant and equipment (cont.)

Plant and equipment

Plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying value is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Depreciation

The depreciable amount of all fixed assets, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

Class of asset	Depreciation rate
Buildings	2%
Leasehold improvements	10% - 20%
Plant and equipment	5% - 100%
Motor vehicles	10% - 13%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Government equity (Dennington property) represents share repayable to the government in the event this property is sold. During the year are-able Ltd acquired 100% ownership in the Dennington property and repaid the government equity.

d. Leases

At inception of a contract, the consolidated group assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability are recognised by the consolidated group where the consolidated group is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the consolidated group uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentive;
- variable lease payments that depend on an index or rate, initially measured using the index or the rate at the commencement date;
- the amount expected to be payable by the lessee under the residual value guarantees;
- $\hbox{- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;}\\$
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term of useful life of the underlying asset, whichever is the shortest. Where lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the consolidated group anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

Note 1: Statement of material accounting policies (cont.)

e. Employee benefits

Long service leave portability

Liabilities recognised in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the group in respect of services provided by employees up to reporting date.

The Portable Long Service Leave Scheme (PLSLS) was established to, in general, administer and manage the Scheme assets and provide a construct to provide portability of long service leave across the Victorian community service, contract cleaning and security sectors. Whilst are-able is a Participant Employer under the PLSLS, the Scheme rules stipulate that employees' long service leave rests with the Participant Employer. A provision for long service leave is required to be recognised at the present value of the long service leave obligation. In accordance with accounting standards, the reimbursement asset is required to be recognised as a separate asset. Accounting policy for this has been summarised in this note.

The consolidated group's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the consolidated group does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

f. Accounts receivable and other debtors

Portable long service leave scheme receivable

are-able Ltd is a Participant Employer of the Portable Long Service Leave Scheme (PLSLS). As a Participant Employer, are-able contributes a quarterly levy to PLSLS. The quarterly levy amount is equivalent to 1.65% of the time worked and ordinary wages paid to their employees. Pursuant to Portable Long Service Leave Regulations 2020, the PLSLS has an obligation to Participant Employers to pay from the Scheme, benefits to them as a reimbursement for long service leave paid or payable to their employees. In accordance with the Scheme Rules, the Participant Employers remain legally responsible for long service leave obligations.

Notwithstanding, in accordance with Accounting Standards, given the existence of the Scheme and the rules of the Scheme, where the long service leave obligation will be reimbursed by the Scheme, a reimbursement asset shall be recognised when and only when the reimbursement is virtually certain. Accounting standards specifically require the reimbursement to be treated as a separate asset that shall not exceed the value of the provision.

g. Key estimates

(i) Impairment

The consolidated group assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the consolidated group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporates various key assumptions.

(ii) Valuation of land and buildings

The freehold land and buildings were independently valued at 30 June 2025 by Preston Rowe Patterson Valuers. The valuation was based on the fair value less costs of disposal. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current strong deman for land in buildings in the area and recent sales data for similar properties.

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

Note 1: Statement of material accounting policies (cont.)

h. Key judgements

Employee benefits

For the purposes of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the consolidated group expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the consolidated group believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Employee benefit liabilities are classified as a non-current liability if the group has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category. The group applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the group does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

Provision for impairment of receivables

Management has completed an assessment of receivables outstanding

Lease term and option to extend under AASB 16

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

Performance obligations under AASB 15

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

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

	Consolidate	ed Entity
	2025 \$'000	2024 \$'000
Note 2: Program funding		
National Disability Insurance Agency	62,459	54,865
Department of Social Services	14,013	14,586
Department of Employment and Workplace Relations	7,921	7,143
Department of Health and Human Services	26	25
Total program funding	84,419	76,619
Note 3: Other revenue		
Sales and service income	6,217	6,206
Sundry income	663	394
Enrolment fees	549	454
Interest income	245	323
Room hire income	33	35
Training incentives received	20	5
Profit on disposal of property, plant and equipment	19	-
Total other revenue	7,746	7,417
Note 4: Employee benefits expense		
Salaries and wages	22,690	23,325
Superannuation	2,516	2,728
Workcover	471	355
Staff recruitment, activities and amenities	320	367
Staff training and accommodation	340	461
Total employee benefits expenses	26,337	27,236
Note 5: Program expenses		
Plan management costs	52,686	44,776
Disability program expenses	2,124	3,717
Workforce Australia program expenses	1,130	660
Other program expenses	211	235
Total program expenses	56,151	49,388

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

	Consolidate	ed Entity
	2025	2024
	\$'000	\$'000
Note 6: Administrative expenses		
Audit fees	137	160
Board sitting fees	149	136
Cleaning	418	396
Insurance	297	275
Interest	127	159
Minor equipment	93	118
Postage	41	46
Printing and stationery	196	224
Rent and room hire	347	237
Repairs and maintenance	247	304
Sundry expenses	210	146
Utilities and rates	447	454
Total administrative expenses	2,709	2,655
Note 7: Depreciation and Amortisation		
Property, plant and equipment	1,043	957
Intangible assets	37	40
Right of use assets	1,011	1,073
Total depreciation and amortisation	2,091	2,070
Note 8: Accounts receivable and other debtors		
Accounts receivable	677	1,042
Less provision for impairment	(10)	(22)
Accrued income	689	571
Accrued interest	1	14
Total accounts receivable and other debtors	1,357	1,605

are-able Ltd has grouped contractual receivables on shared credit risk characteristics and days past due and has selected the expected credit loss rate based on are-able Ltd's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

The expected credit loss rates applied at 30 June 2025 varies from 0% for contractual receivables that are current to 45% for contractual receivables that are more than 90 days past due (30 June 2024: from 0% to 25%).

Note 9: Financial Assets

Total financial assets	7,915	8,988
Listed investments held at fair value	7,316	6,931
Term deposits	599	2,057

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

Note 10: Right of use assets Right of use buildings Accumulated amortisation	2025 \$'000	2024 \$'000
Right of use buildings		
Accumulated amortisation	3,951	5,070
	(2,577)	(3,041)
Total	1,374	2,029
Movement in carrying amounts		
Balance at 1 July	2,029	3,203
Additions/(disposals)	356	(103
Amortisation	(1,011)	(1,071)
Carrying amount at 30 June	1,374	2,029
Note 11: Property, plant and equipment		
Land		
Land at fair value	3,703	3,120
Government equity in land	-	(217
Total land	3,703	2,903
Buildings		
Buildings at fair value	6,432	4,890
Accumulated depreciation Government equity in building	-	(196) (408)
Total buildings	6,432	4,286
Leasehold improvements		
Leasehold improvements at cost	548	889
Accumulated depreciation	(513)	(646)
Total leasehold improvements	35	243
Plant and equipment		
Plant and equipment at cost	1,377	1,433
Accumulated depreciation	(571)	(626)
Computer equipment at cost	14	238
Accumulated depreciation	(13)	(179)
Total plant and equipment	807	866
Motor vehicles		
Motor vehicles at cost	4,316	3,952
Accumulated depreciation	(1,486)	(1,179
Total motor vehicles	2,830	2,773
Total property, plant and equipment	13,807	11,071

Valuation of land and buildings were undertaken by Aaron Armistead AAPI of Preston Rowe Paterson Property Valuers as at 30 June 2025. Land and buildings are valued at fair value, being the amounts for which the assets could be exchanged between willing parties in an arms length transaction, based on current prices in an active market.

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

Note 11: Property plant & equipment (cont.)

(a) Reconciliation of the carrying amounts of each class of asset:

Consolidated entity	Land	Buildings	Leasehold	Plant and	Motor	
	\$'000	\$'000	improvements \$'000	equipment \$'000	vehicles \$'000	Total \$'000
Balance at 1 July 2024	2,903	4,286	243	866	2,773	11,071
Additions	217	454	-	159	846	1,676
Disposals	-	-	-	(19)	(258)	(277)
Revalulation	583	1,797	-	-	-	2,380
Depreciation	-	(105)	(208)	(199)	(531)	(1,043)
Carrying amount at 30 June 2025	3,703	6,432	35	807	2,830	13,807

	Consolidate	d Entity
	2025	2024
	\$'000	\$'000
Note 12: Intangibles		
Intangible assets	90	131
Accumulated amortisation	(75)	(103)
Goodwill - All About Fencing	110	110
Goodwill - Harrison 4WD Centre	849	849
Accumulated impairment - goodwill	(260)	(260)
Total intangibles	714	727
(a) Reconciliation of the carrying amounts of intangibles		
Carrying amount at 30 June	727	767
Additions	24	-
Amortisation	(37)	(40)
Carrying amount at 30 June	714	727

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

	Consolidate	ed Entity
	2025 \$'000	2024 \$'000
	3 000	3 000
lote 13: Trade and other payables		
rade payables	722	996
Accrued expenses	811	1,05
itatutory payables - GST and PAYG	319	269
ther payables	209	23
otal trade and other payables	2,061	2,343
Note 14: Employee benefits		
Current		
Provision for annual leave	1,581	1,608
Provision for long service leave	1,179	1,076
Provision for time in lieu	8	10
otal current employee benefits	2,768	2,694
Non-current		
Provision for long service leave	508	479
Total non-current employee benefits	508	479
Total employee benefits	3,276	3,173
Note 15: Other liabilities		
ncome received in advance	1,765	937
	1,765	937
Note 16: Lease liabilities		
Current		
ease liabilities	791	1,216
otal current lease liabilities	791	1,21
Non-current		
The Market Control of the Control of	813	1,087
ease liabilities		

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

Note 17: Financial instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of are-able Ltd.'s activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

		Carrying amount	Net gain/(loss)	Total interest income/ (expense)	Fee income/ (expense)	Impairment loss
30 June 2025	Note					
Financial assets at amortised cost						
Cash and cash equivalents		6,646	-	104	-	-
Term deposits	9	599	-	141	-	-
Accounts receivable and other debtors	8	2,087	-	-	-	-
Total financial assets		9,332	-	245	-	-
Financial liabilities at amortised cost						
Accounts payable and other payables	13	1,742	-	-	-	-
Other liabilities	15	1,765	-	-	-	-
Lease liabilities	16	1,604	-	(127)	-	-
Total financial liabilities		5,111		(127)	-	-
		Carrying amount	Net gain/(loss)	Total interest income/ (expense)	Fee income/ (expense)	Impairment loss
30 June 2024	Note			income/		
30 June 2024 Financial assets at amortised cost	Note			income/		
********	Note			income/		
Financial assets at amortised cost Cash and cash equivalents Term deposits	Note 9	amount		income/ (expense)		
Financial assets at amortised cost Cash and cash equivalents		amount 5,619		income/ (expense)		
Financial assets at amortised cost Cash and cash equivalents Term deposits	9	5,619 2,057		income/ (expense)		
Financial assets at amortised cost Cash and cash equivalents Term deposits Accounts receivable and other debtors	9	5,619 2,057 2,179	gain/(loss)	income/ (expense) 155 168	(expense)	
Financial assets at amortised cost Cash and cash equivalents Term deposits Accounts receivable and other debtors Total financial assets	9	5,619 2,057 2,179	gain/(loss)	income/ (expense) 155 168	(expense)	
Financial assets at amortised cost Cash and cash equivalents Term deposits Accounts receivable and other debtors Total financial assets Financial liabilities at amortised cost	9	5,619 2,057 2,179 9,855	gain/(loss)	income/ (expense) 155 168	(expense)	
Financial assets at amortised cost Cash and cash equivalents Term deposits Accounts receivable and other debtors Total financial assets Financial liabilities at amortised cost Accounts payable and other payables	9 8	5,619 2,057 2,179 9,855	gain/(loss)	income/ (expense) 155 168	(expense)	

How we categorise financial instruments

Financial assets at amortised cost

Financial assets are measured at amortised cost if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by are-able Ltd. solely to collect the contractual cash flows, and $\,$
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specific dates.

These assets are initially recognised at fair value plus any directly attributable transaction costs and are subsequently measured at amortised cost using the effective interest method less any impairment.

are-able Ltd. recognises the following assets in this category:

- Cash and cash equivalents
- Term deposits
- Accounts receivable and other debtors (excluding statutory receivables)

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

Note 17: Financial instruments (cont.)

Categories of financial liabilities

Financial liabilities at amortised cost

Financial liabilities are measured at amortised cost using the effective interest method, where they are not held at fair value through net result.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

are-able Ltd. recognises the following liabilities in this category:

- Accounts payable and other payables (excluding statutory payables and contract liabilities)
- Lease liabilities
- Other liabilities

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

A financial asset is required to be reclassified between amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, are-able Ltd.'s business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

Note 18: Fair value measurements

How we measure fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

Financial assets and liabilities at fair value through net result

Property, plant and equipment

Right of use assets

In addition, the fair value of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure.

Valuation hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, and
- $Level \ 3 valuation \ techniques for \ which \ the \ lowest \ level \ input \ that \ is \ significant \ to \ the \ fair \ value \ measurement \ is \ unobservable.$

are-able Ltd. determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. There have been no transfers between levels during the period.

are-able Ltd. monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

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

Consolidated Entity

2025 2024 \$'000 \$'000

Note 19: Commitments

Operating lease commitments

Non-cancellable operating lease commitments contracted for, including intended extension options, but not recognised in the financial statement.

Payable - minimum lease payments:

not later than 12 months

167 143

167 143

There are no capital commitments outstanding at balance date. (2024: Nil)

Note 20: Contingencies

The group is unaware of any contingent assets or liabilities as at 30 June 2025. (2024 Nil).

Note 21: Events after the reporting period

On 1 July 2025, Innovative Disability Employment and Liaison (IDEAL) Placements Limited was registered as a company limited by guarantee with are-able Limited listed as the sole member. IDEAL Placements had net assets of \$7.1m as at 30 June 2024.

Inclusive Employment Australia deed was executed by are-able Limited on 29 July 2025.

The Board is not aware of any other significant subsequent events since the end of the reporting period.

Note 22: Company details

The registered office and principal place of business of the company is:

are-able Ltd
52 Fairy Street
Warrnambool, Victoria 3280

Harrison 4WD Centre 148 Murphy St

East Bendigo, Victoria 3550

Note 23: Investments in controlled entities

The consolidated financial statements incorporate the assets, liabilities and results of the following controlled entities in accordance with accounting policy described in note 1(a).

Name of entity	2025		2	2024	
	Holding	\$'000	Holding	\$'000	
Balance Training Services Pty. Ltd.	100%	201	100%	201	
Harrison 4WD Centre	90%	1,376	90%	1,376	
		1,577	_	1,577	

The organisation acquired 100% of the shares in Balance Training Services Pty. Ltd. at 18 December 2013. Balance Training Services Pty. Ltd. Is a registered training organisation specialising in the delivery of nationally accredited training and industry tailored training.

The organisation acquired 90% of the shares in Harrison 4WD Centre at 1st February 2022. Harrison 4WD Centre is a commercial 4WD accessories, parts & servicing business servicing retail customers in Bendigo and the surrounding region. They specialise in high quality custom fit outs for 4WD enthusiasts.

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

Note 24: Related party transactions

The consolidated entity's main related parties are as follows:

a. Parent entity and controlled entities

are-able Limited ("the parent") exercises control over Harrison 4WD Centre and Balance Training Services Pty Ltd ("the subsidiaries". The parent and the subsidiaries are collectively referred to as the "Consolidated group" and are constituent parts of the consolidated financial statements. Accordingly, the subsidiaries are considered related parties in the separate financial statements of the parent entity rather than in the consolidated financial statements.

b. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel.

The totals of remuneration paid to key management personnel (KMP) of the consolidated group during the year are as follows:

	2025	2024
	\$	\$
Total remuneration	2,123	1,707

c. Other related parties

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

	2025 \$'000	2024 \$'000
Balance Training Services: Corporate costs	156	-
Balance Training Services: Dividends received	224	-
Harrison 4WD Centre: Management fee	39	27
Harrison 4WD Centre: Dividend payments	135	225
Balances outstanding at year end:		
Balance Training Services: Corporate costs	19	-
Harrison 4WD Centre: Management fee	3	3
Note 25: Income Tax Expense		
(a) The components of income tax compromise		
Current tax payable	(94)	(179)
Less instalments paid	98	32
	4	(147)
(b) Reconciliation of income tax to accounting profit		
Prima facie tax payable on surplus/(deficit) before income tax	77	987
Add: tax effect of		
Exclude non taxable entities	(164)	(1,041)
Non deductible expenses	(73)	(206)
Other deductible expenses	66	81
Current tax (payable)/receivable	(94)	(179)

DIRECTORS DECLARATION FOR THE YEAR ENDED 30 JUNE 2025

In the directors' opinion:

- 1. the attached consolidated financial statements and notes, are in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, the Australian Charities and Not-for-profits Commission Regulation 2022 and other mandatory professional reporting requirements;
- 2. the attached consolidated financial statements and notes also comply with Australian Accounting Standards as issued by the Australian Accounting Standards Board;
- 3. the attached consolidated financial statements and notes give a true and fair view of the consolidated group's financial position as at 30 June 2025 and of its performance and cash flows for the financial year ended on that date; and
- 4. there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Signed by:

Annabel Cussen
7B784F15D2D54CE...

Annabel Cussen Chairperson Signed by:
Michael Obst
50989EE2A6BD450...

Michael Obst Secretary

Dated at Warrnambool this 1st day of October 2025.



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF ARE-ABLE LIMITED

Opinion

We have audited the consolidated financial report of are-able Limited (the Company) and its controlled entities (together the consolidated Group), which comprises the consolidated statement of financial position as at 30 June 2025, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and directors declaration.

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 Act 2012* (the ACNC Act), including:

- (a) Giving a true and fair view of the Group's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards AASB 1060: General Purpose Financial Statements Simplified Disclosure for For-Profit and Not-for Profit Tier 2 Entities and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis for Opinion

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

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

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the Financial Report

The directors are responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosure for For-Profit and Not-for Profit Tier 2 Entities* and the ACNC Act and for such internal control as the directors determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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



Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the consolidated entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the consolidated entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the consolidated entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

MCLAREN HUNT

AUDIT AND ASSURANCE

Mcharen Hut

C.K. KOL PARTNER

Dated at Warrnambool, 6 October 2025

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1800 566 066 areable.org.au









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