



ABN 82 613 590 588

Financial Report - 30 June 2026

Eating Disorders Families Australia Limited
Directors' report
30 June 2026

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2026.

Directors

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

Fiona Mitchell (appointed 12 May 2022)
Jane Rowan (appointed 10 October 2022)
Genevieve Pepin (appointed 8 October 2023)
Dr Palmyra De Banks (appointed 11 December 2023)
Janis Carren (appointed 11 December 2023)
Kathryn Hutchins (appointed 11 December 2023)
Sarah "Kate" Ferris Parsons (appointed 12 August 2024)
Amanda Neave (appointed 14 April 2025)
Beth Shelton (appointed 19 May 2025, resigned 18 May 2026)

Objectives

The mission of Eating Disorders Families Australia (EDFA) is to enable families and carers to be more effective supports and recognised as an integral part of the recovery process for a loved one with an eating disorder.

EDFA was founded by a passionate group of parents who have cared for, and are caring for, young people with eating disorders. EDFA believes in the power of lived experience and sharing knowledge with others to reduce the time and suffering the whole family endures. The shared experience of caring for a person desperately in need of treatment, while navigating a complex system was the catalyst for EDFA.

EDFA is proud to be the collective voice on a national platform. Parents and carers have a pivotal role to play, and they should be included in decisions about the treatment plan and respected for their personal understanding of their loved one.

EDFA wants every Australian family affected by an eating disorder to have access to the most up-to-date information and education in order to give their loved one suffering with an eating disorder the best chance of recovery to live a fulfilling, meaningful life.

EDFA has three strategic pillars that are outlined in its 2024-2028 Strategic Plan:

1. Impact - by investing in contemporary, scalable programs and offerings, EDFA will have a real impact on the ability of carers and families to support a loved one through eating disorder recovery.
2. Influence - to become a leading and trusted voice to positively influence the systems and relationships that determine a carer's ability to effectively manage and maintain their role as the front line of the recovery team.
3. Sustainability - strengthening our position as a sustainable charity that has adequate resources to support EDFA's strategic goals and vision.

To achieve our strategic goals, EDFA relies on funding from membership and donors, both individual and philanthropic, as well as grant revenue received from Federal and State Governments. We thank all our donors and supporters for their generosity.

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Principal activities

During the financial year the principal continuing activities of the company were to support, educate and empower families and carers impacted by an eating disorder. The key services are:

- Support - lived experience support through support groups for carers and daily support via 24/7 private online forum.
- Education - national education and information webinars twice-monthly, with each webinar presented by a lived experience or clinical expert in the eating disorder field.
- Advocacy - representing the collective voice of lived experience carers, collaboration with national and state governments and eating disorder organisations, valuable carer input into eating disorder research and treatment systems.
- Counselling - The Fill The Gap service provides essential access to tailored, online, one-on-one education and support for carers of those with eating disorders

The fundraising activities of the company have been critical in providing much needed cash to run and expand our national support groups, our national parent education sessions and our social media support programs. EDFA's operating activities are supported by a voluntary Board of Directors and a dedicated group of volunteers, with significant in-kind contributions from our volunteers and Directors.

Operating Result

For the year ended 30 June 2026, EDFA incurred a loss from its operating activities of \$6,461 (2025 surplus: \$88,258).

Information on current directors

Name:	Dr Palmyra De Banks
Title:	Board Chair (effective 18 May 2026)
Qualifications:	MBBS LLM FRACGP GAICD
Experience and expertise:	Palmyra De Banks is a distinguished General Practitioner with an extensive background spanning over two decades in the healthcare sector. She currently serves as the Clinical Director and Head of Performance at ForHealth Group, showcasing a remarkable commitment to advancing healthcare practices and elevating patient well-being.
Name:	Dr Beth Shelton
Title:	Board Chair (resigned 18 May 2026)
Qualifications:	B.ED; BA (hons); D. Psych;
Experience and expertise:	Beth Shelton is a Counselling Psychologist with >30 years of experience in clinical work and eating disorder sector leadership. She is recent past National Director of the National Eating Disorder Collaboration (NEDC), a national sector collaboration dedicated to developing and implementing a consistent, evidence-based system of care for the prevention and treatment of eating disorders. Dr. Shelton led and co-wrote the National Strategy for Eating Disorders 2023-2033. She developed and led an innovative community early intervention program, was clinical lead of adult outpatient services at a large metropolitan hospital and worked with the Victorian Centre of Excellence in Eating Disorders for 10 years providing complex case consultation, training and service development in Victorian mental health services.
Name:	Jane Rowan
Title:	Executive Director and General Manager
Qualifications:	BA (Double Major in Journalism), GAICD
Experience and expertise:	Jane Rowan is a senior communications, marketing and stakeholder engagement leader with over 20 years of management experience across various sectors including health. She has worked in business and non-profit sectors. She is the Chair of Upbeat Arts Australia and a Non-Executive Director of Accoras. Jane is a parent with lived experience, having cared for a daughter with Anorexia Nervosa.

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Name:	Professor Genevieve Pepin
Title:	Director
Qualifications:	PhD, Msc, GCertHEd, BscOccThy
Experience and expertise:	Genevieve Pepin is an experienced mental health occupational therapist and a proficient academic. Built on almost 20 years' work in the area of mental health and eating disorders in Canada and in Australia and including partnerships with national and international leaders in the field, Genevieve has established herself as a significant contributor to eating disorders research. Genevieve's expertise and passion are in research co-produced with carers of people with an eating disorder, understanding the impact of eating disorders on function and the daily activities of those with an eating disorder and their family, and the development of innovative interventions promoting best health outcomes. Genevieve is the co-lead of the Lived Experience and Co-Production stream of the Australian Eating Disorders Research and Translation Centre.
Name:	Fiona Mitchell
Title:	Director
Qualifications:	BAppSc, MBL, FGIA
Experience and expertise:	Fiona Mitchell is an experienced governance professional and health consumer advocate with over 20 years in the not-for-profit sector. She serves on the Governing Council of the Australian Eating Disorders Research and Translation Centre and holds national consumer advisory roles with the Consumers Health Forum and the Australian Digital Health Agency. Fiona has lived experience as the carer of a child with an eating disorder and a life-threatening chronic illness.
Name:	Janis Carren
Title:	Director
Qualifications:	MBA GAICD
Experience and expertise:	Janis Carren is an experienced executive with a demonstrated history of working in the entertainment, sports, and tourism industries. She brings extensive public sector and commercial experience from working in various Western Australian statutory authorities over a 30-plus year career.
Name:	Kathryn Hutchins
Title:	Director
Qualifications:	MLLR Bachelor of Business (Major Marketing & HR)
Experience and expertise:	Kathryn Hutchins has accrued over 20 years of business leadership experience, holding senior executive positions in Operations, People, and Culture within various industries. For the past decade, Kathryn has been dedicated to the early education sector, recognising the crucial role early education plays in the development of young children. Before this, she worked in a senior human resource position in the financial services industry.
Name:	Sarah "Kate" Ferris Parsons
Title:	Director
Qualifications:	Bachelor of Arts (Major History and English)
Experience and expertise:	Kate Parsons has over 15 years' experience working with people with eating disorders. Kate co-founded and established the Eating Disorders Association of South Australia, providing support, information and advocacy to people experiencing an eating disorder and their loved ones. In her current role as Practice Manager of a busy private eating disorders psychology clinic in Adelaide, she sees firsthand the impact eating disorders have on all ages and families.

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Name: **Amanda Neave**
Title: Director
Qualifications: Bachelor of Information Technology, AWS Certified Solutions Architect - Professional, AWS Certified SysOps Administrator - Associate, Certificate IV in Training and Assessment (Education).
Experience and expertise: Amanda Neave is an accomplished technology leader with over 25 years of experience in building innovative technology solutions, consulting on digital transformations, and supporting large-scale IT infrastructure projects. She is skilled in leading cross-functional teams, fostering collaboration, and driving results through effective people leadership in fast-paced, complex environments. Currently, Amanda advises and supports government entities on key cloud and IT initiatives.

Company Secretary

Liza Nadolski is Company Secretary from 10 February 2025.

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') held during the year ended 30 June 2026, and the number of meetings attended by each director were:

	Full Board	
	Held ¹	Attended ²
Jane Rowan	11	10
Fiona Mitchell	11	7
Dr Genevieve Pepin	11	10
Dr Palmyra De Banks	11	10
Janis Carren	11	8
Kathryn Hutchins	11	10
Amanda Neave	11	9
Sarah "Kate" Ferris Parsons	11	11
Beth Shelton	10	10

1. Represents the number of meetings held during the time the director held office.
2. Reports the number of meetings attended

Events after the reporting period

No matter or circumstance has arisen since the reporting date which is not otherwise reflected in this report that significantly affected or may significantly affect the operations.

Contributions on winding up

In the event of the company being wound up, ordinary members are required to contribute a maximum of \$10 each. EDFA carer members are not required to contribute.

The total amount that members of the company at 30 June 2026 that are liable to contribute if the company is wound up is \$11,650, based on 1165 current ordinary members.

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Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

On behalf of the directors



Dr Palmyra De Banks
Chair

30th September 2026
Melbourne

**DECLARATION OF INDEPENDENCE BY MICHAEL PORT
TO THE DIRECTORS OF EATING DISORDERS FAMILIES AUSTRALIA LIMITED**

As lead auditor for the audit of the financial report of Eating Disorders Families Australia Limited for the year ended 30 June 2026, I declare that to the best of my knowledge and belief, there have been:

- (i) no contraventions of the auditor independence requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



M L Port
Partner

DFK Kidsons Partnership
Chartered Accountants

30 September 2026
Melbourne

Eating Disorders Families Australia Limited
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General information

The financial statements cover Eating Disorders Families Australia Limited as an individual entity. The financial statements are presented in Australian dollars, which is Eating Disorders Families Australia Limited functional and presentation currency.

Eating Disorders Families Australia Limited is a not-for-profit unlisted public company limited by guarantee, incorporated, and domiciled in Australia. Its registered office and principal place of business is:

89 Bainbridge Drive
Pullenvale QLD 4069

A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 30th September 2026. The directors have the power to amend and reissue the financial statements.

Eating Disorders Families Australia Limited
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

	Note	2026 \$	2025 \$
Revenue	3	1,769,556	1,441,627
Interest income		11,659	19,373
Expenses			
Travel and conferences		(98,728)	(34,962)
Insurance		(24,789)	(13,031)
Education portfolio		(38,269)	(92,863)
Wages and salaries		(1,411,667)	(1,037,299)
Consulting		(54,506)	(44,269)
IT expenses		(82,968)	(82,796)
Other expenses		(76,749)	(67,522)
(Deficit) / Surplus before income tax expense		(6,461)	88,258
Income tax expense		-	-
(Deficit) / Surplus after income tax expense for the year attributable to the members of Eating Disorders Families Australia Limited		(6,461)	88,258
Other comprehensive income for the year, net of tax		-	-
Total comprehensive (loss) / income for the year attributable to the members of Eating Disorders Families Australia Limited		(6,461)	88,258

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Eating Disorders Families Australia Limited
Statement of financial position
As at 30 June 2026

	Note	2026 \$	2025 \$
Assets			
Current assets			
Cash and cash equivalents	4	345,524	860,804
Trade and other receivables		2,175	3,906
Other financial assets - term deposits		400,000	-
Other assets	5	38,268	31,064
Total current assets		<u>785,967</u>	<u>895,774</u>
Total assets		<u>785,967</u>	<u>895,774</u>
Liabilities			
Current liabilities			
Trade and other payables	6	84,881	43,145
Employee entitlements – annual leave		40,136	36,627
Unearned revenue	7	237,356	385,947
Total current liabilities		<u>362,373</u>	<u>465,719</u>
Non-current liabilities			
Other liabilities	8	840	840
Total non-current liabilities		<u>840</u>	<u>840</u>
Total liabilities		<u>363,213</u>	<u>466,559</u>
Net assets		<u>422,754</u>	<u>429,215</u>
Equity			
Retained surpluses		<u>422,754</u>	<u>429,215</u>
Total equity		<u>422,754</u>	<u>429,215</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Eating Disorders Families Australia Limited
Statement of changes in equity
For the year ended 30 June 2026

	Retained surpluses \$	Total equity \$
Balance at 1 July 2024	340,957	340,957
Surplus after income tax expense for the year	88,258	88,258
Other comprehensive income for the year, net of tax	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>88,258</u>	<u>88,258</u>
Balance at 30 June 2025	<u>429,215</u>	<u>429,215</u>
	Retained surpluses \$	Total equity \$
Balance at 1 July 2025	429,215	429,215
Deficit after income tax expense for the year	(6,461)	(6,461)
Other comprehensive income for the year, net of tax	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>(6,461)</u>	<u>(6,461)</u>
Balance at 30 June 2026	<u>422,754</u>	<u>422,754</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Eating Disorders Families Australia Limited
Statement of cash flows
For the year ended 30 June 2026

	Note	2026 \$	2025 \$
Cash flows from operating activities			
Receipts from customers and members (inclusive of GST)		61,991	31,946
Payments to suppliers and employees (inclusive of GST)		<u>(1,896,495)</u>	<u>(1,402,060)</u>
		(1,834,504)	(1,370,114)
Interest received		11,659	19,373
Donations received		198,556	222,148
Grants – Non-Government (inclusive of GST)		102,796	105,638
Grants – Federal and State Government (inclusive of GST)		<u>1,406,213</u>	<u>1,463,588</u>
Net cash (used in) / from operating activities	11	<u>(115,280)</u>	<u>440,633</u>
Cash flows from investing activities			
Payments for other financial assets		<u>(400,000)</u>	<u>-</u>
Net cash used in investing activities		<u>(400,000)</u>	<u>-</u>
Net (decrease) / increase in cash and cash equivalents		(515,280)	440,633
Cash and cash equivalents at the beginning of the financial year		<u>860,804</u>	<u>420,171</u>
Cash and cash equivalents at the end of the financial year	4	<u>345,524</u>	<u>860,804</u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Material accounting policy information

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

New or amended Accounting Standards and Interpretations adopted

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

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

Basis of preparation

These general-purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations Act 2001, as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The company recognises revenue as follows:

Revenue from contracts with customers

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

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

Sales revenue

Events and fundraising are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

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Grants

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

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

Interest

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

Other revenue

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

Volunteer services

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

Income tax

As the company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Fair value measurement

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

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

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the company for the annual reporting period ended 30 June 2026. The company has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. There are no critical accounting judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year.

Eating Disorders Families Australia Limited
Notes to the financial statements
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Note 3. Revenue

	2026 \$	2025 \$
<i>Revenue from contracts with customers</i>		
Education portfolio	-	2,050
Government Services	5,134	8,713
	<u>5,134</u>	<u>10,763</u>
<i>Other revenue</i>		
Donations and fundraising	198,556	223,148
Government grants	1,406,213	1,176,471
Non-government grants	102,796	7,205
Membership fees	25,261	24,040
Sponsorship	31,596	-
	<u>1,764,422</u>	<u>1,430,864</u>
Revenue	<u>1,769,556</u>	<u>1,441,627</u>
<i>Disaggregation of revenue</i>		
The disaggregation of revenue from contracts with customers is as follows:		
Geographic regions – Australia	<u>5,134</u>	<u>10,763</u>

Note 4. Current assets - cash and cash equivalents

Cash at bank	<u>345,524</u>	<u>860,804</u>
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Note 5. Other assets

Prepayments	<u>38,268</u>	<u>31,064</u>
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Note 6. Current liabilities - trade and other payables

Trade creditors and other payables	69,511	19,256
Statutory payables	<u>15,370</u>	<u>23,889</u>
	<u>84,881</u>	<u>43,145</u>

Note 7. Unearned revenue

Unexpended grants	<u>237,356</u>	<u>385,947</u>
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Eating Disorders Families Australia Limited
Notes to the financial statements
30 June 2026

Note 8. Non-current liabilities – other liabilities

	2026	2025
	\$	\$
Seed-funding liability	<u>840</u>	<u>840</u>

Note 9. Contingent liabilities

The company had no contingent liabilities as at 30 June 2026 and 30 June 2025.

Note 10. Commitments

The company had no commitments for expenditure as at 30 June 2026 and 30 June 2025.

Note 11. Reconciliation of result after income tax to net cash from operating activities

	2026	2025
	\$	\$
(Deficit) / Surplus after income tax expense for the year	(6,461)	88,258
Change in operating assets and liabilities:		
Decrease/(increase) in other receivables	1,731	(3,068)
Decrease/(increase) in other assets	(7,204)	(31,064)
(Decrease) / increase in trade and other payables	45,245	560
(Decrease) / increase in unearned revenue	<u>(148,591)</u>	<u>385,947</u>
Net cash (used in) / from operating activities	<u>(115,280)</u>	<u>440,633</u>

Note 12. Key management personnel disclosures

Compensation

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

Short-term employee benefits	<u>154,000</u>	<u>139,005</u>
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Note 13. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by DFK Kidsons Partnership, the auditor of the company:

Audit of the financial statements	<u>7,000</u>	<u>6,400</u>
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Note 14. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 12.

Transactions with related parties

There were no other transactions with related parties during the financial year.

Receivable from and payable to related parties

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

Loans to/from related parties

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

Note 15. Events after the reporting period

No matter or circumstance has arisen since the reporting date which is not otherwise reflected in this report that significantly affected or may significantly affect the operations.

Eating Disorders Families Australia Limited
Directors Declaration
30 June 2026

In the directors' opinion:

- The attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards – Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- The attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and
- There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors



Dr Palmyra De Banks
Chair

30th September 2026
Melbourne

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EATING DISORDERS FAMILIES AUSTRALIA LIMITED

Opinion

We have audited the general purpose financial report of Eating Disorders Families Australia Limited, which comprises the Statement of Financial Position as at 30 June 2026 and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Eating Disorders Families Australia Limited is in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:

- (a) giving a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures.

Basis for Opinion

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

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

Board of Director's Responsibility for the Financial Report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and for such internal control as management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibility 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 the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

We communicate with the directors 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.



DFK KIDSONS PARTNERSHIP
Chartered Accountants



M L Port
Partner

30 September 2026
Melbourne