



2024/25

ANNUAL REPORT



WHAT IS A PLAYGROUP?

Playgroup is a group of parents and caregivers who meet each week with their babies and young children to learn through play and connect with other families.

COMMUNITY PLAYGROUPS

Parent-led, volunteer-run playgroups are a sustainable model where families meet and play each week in their local community, creating a sense of belonging.


SUPPORTED PLAYGROUPS

Supported playgroups are funded to achieve a specific need in the community. Playgroup WA currently operates these playgroups with a facilitator for children with disabilities, Aboriginal families and multicultural families.

Contents

• President's Report.....	4
• Executive Message.....	5
• Playgroup WA Member Data.....	6
• Playgroup Impact.....	7
• Community Playgroups.....	8
• First 1000 Days at Playgroup.....	8
• Enhanced Transition to School Project.....	9
• Intergenerational Activities	10
• Aboriginal Playgroups.....	11
• Multicultural Playgroups.....	11
• PlayConnect+.....	12
• Inclusion at Playgroup.....	12
• Projects.....	13
• Promotion & Events.....	14
• Thank You.....	16
• Auditor's Report.....	17

President's Report



Welcome to the 2024/25 Playgroup WA Annual Report, I hope it offers both useful insights and a sense of pride in the impact Playgroup WA continues to make in our communities.

This year, Playgroup WA has continued its vital work of supporting families and young children, and we have remained committed to creating welcoming, inclusive spaces where families can connect, children can thrive, and communities grow stronger together.

The past year has been one of both continuity and change. We have seen many successes across our programs, partnerships and advocacy efforts, which continue to demonstrate the importance of playgroups in strengthening early childhood development and community wellbeing. At the same time, we have also experienced significant leadership transitions, with the appointment of a new Chief Executive Officer and a change in the role of President.

I would like to acknowledge the contribution of our outgoing CEO, David Zarb, and thank him for his dedication and commitment to Playgroup WA during his long tenure. We are also looking forward to welcoming our new CEO, Annette Harwood, who will bring fresh energy and insight to the organisation. Similarly, I would like to thank my predecessor as President, Leanne Gordon, for her leadership and many years of service, which have provided a strong foundation for the future.

Looking back, some of the highlights of the year include:

- Strengthening partnerships with government and community organisations to expand the reach of playgroups across the state.
- Ongoing delivery of programs that support families from diverse backgrounds, ensuring playgroups remain accessible and inclusive.
- Continued advocacy on behalf of families with young children, highlighting the role of playgroups in supporting early learning, parental wellbeing and community connection.

These achievements are only possible through the dedication of all the PGWA staff, volunteers, and members, who continue to embody the spirit of community and connection that is at the heart of Playgroup WA, and for that I thank them.

As we look forward, we remain focused on ensuring that every family in Western Australia has access to the benefits of playgroup. With new leadership in place, strong partnerships, and a clear vision for the future, Playgroup WA is well-positioned to continue its important work in the years ahead.

Thank you for your ongoing support of Playgroup WA and the families we are privileged to support and work with.

SANDY DAVIDSON - BOARD PRESIDENT



Executive Message

This year, Playgroup WA has strengthened its organisational culture to ensure every part of the organisation reflects our purpose, supporting families and children to thrive through play. Across all teams, we've focused on collaboration, consistency, and connection, building a culture grounded in trust, inclusion, and shared accountability. Our collective efforts to streamline systems, enhance workforce capability and embed evidence-informed practice have strengthened how we work together and with the community. By aligning culture with purpose, Playgroup WA continues to create environments where staff, volunteers and families feel valued, supported, and empowered to make a difference.

The **Programs team** has continued to deliver high-quality programs and projects that support families and strengthen community connections across Western Australia.

Our work has focused on creating welcoming, inclusive environments where all families can participate and thrive. By fostering strong partnerships with other organisations, we have enhanced early childhood outcomes and improved access for regional communities.

Our ongoing commitment to continuous improvement, workforce capability, and evidence-informed practice ensures Playgroup WA remains a trusted leader in connecting and supporting families and learning through play.

The **Marketing team** has continued to engage and connect with playgroup members and prospective members through social media and digital communications, as well as providing promotional support for playgroups, and several free community events, in Perth and Busselton.

Our focus is on raising awareness of what a playgroup is and the benefits of attending for both adults and children.

We support programs and projects, with branding, designs and publications, as well as communicating information for families.

We embrace partnerships with organisations who can provide benefits and support for families with young children.

Our new Membership System was a major milestone for Playgroup WA and the key focus of the **Administration team** over the past 12 months. From roll out, we have focused on supporting playgroups and families through the transition, delivering a modern, user-friendly and efficient experience. We have actively listened to feedback, making improvements to increase usability to ensure the system meets the broad range of playgroup needs.

Our priority is to make the process simpler and more supportive for every playgroup. We look forward to assisting you further with committee training sessions and more online resources. Playgroup WA membership helps us continue to advocate for vibrant playgroups in our communities, so all families can experience the benefit of play.

At our core, the **Finance team** helps Playgroup WA turn vision into impact. Our role goes beyond managing numbers — we empower people and programs to create meaningful change in the communities we serve.

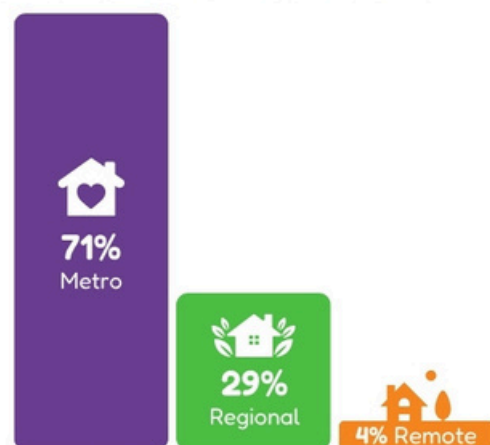
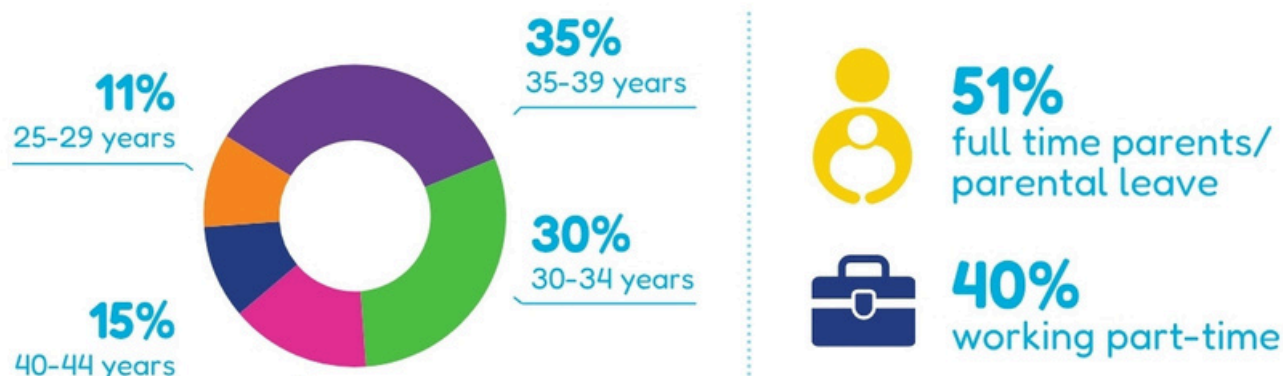
This year, we've focused on strengthening financial systems and processes to work smarter, reduce administrative burden, and deliver timely insights that support informed decisions across the organisation.

We're proud of our progress and grateful for the collaboration across Playgroup WA, building a strong foundation for sustainable growth and future success.



Executive Managers, Samantha Thomas, Caroline Ince, Narelle Pryer, Dawn Prendergast

Playgroup WA Member Data



TOP BENEFITS OF GOING TO PLAYGROUP



* Results from Playgroup WA Member Survey 2024, which received 405 responses

PLAYING & HAVING FUN

"I absolutely love taking my grandson to our local playgroup. My grandson has the best time. He is learning to play with other children, to share, to climb and have fun. He sleeps so well on playgroup days, which means he's had a big, fulfilling day."

LEARNING FROM OTHER KIDS

"It's amazing to see how little ones learn by seeing other kids do something. My little one didn't like slides, but he started loving them by seeing other kids enjoying them at playgroup!"

6

Impact of Playgroups

Playgroups are a form of Early Childhood Education and Care (ECEC) where young children aged 0-5 and their parents/carers come together for play and social activities. Families meet in a supportive environment to socialise, play and learn together. Many playgroups are run by local parent volunteers, making them cost-effective, building parent and community capacity while supporting children's development through play.

Recent research* findings:



*Causal Inference in the AEDC by University of South Australia, 2024

Playgroups benefit both children and parents, providing opportunities to connect, make friends, and play in a supportive community setting. Their informal environment allows parents and caregivers to be actively involved in their child's development, which, alongside formal preschool, maximises early childhood benefits. Families also gain access to Playgroup WA's expertise, evidence-based resources, and support through Playgroup WA staff, collaborations and partnerships.

BENEFITS OF ATTENDING PLAYGROUP:



"Being a member of my local playgroup has completely changed my life. After not knowing anyone in my area I now have so many great friends and so does my child."



"Our playgroup experience has been a time when small, everyday moments weave into a rich tapestry of childhood, filled with laughter, tears, and the blossoming of first friendships. It has been a season of deep connection, watching my child's world expand while finding a supportive community"

7

Community Playgroups

 **7000+**
families attending
community playgroups
across WA each week

 **1000+**
volunteers at
Playgroup WA
community playgroups

 **300+**
Playgroup WA
member community
playgroups across WA

Playgroup Development Officers play a vital role in supporting volunteers to establish and sustain parent-led, community playgroups across WA. They work directly with playgroup leaders and committees, providing guidance, resources, and practical advice to ensure playgroups run effectively and remain welcoming and sustainable. Beyond supporting individual playgroups, Playgroup Development Officers actively promote playgroup participation at a broader community level. They attend Child Health Nurse talks, Early Years Network meetings, community events, and forums with service providers and stakeholders to raise awareness of playgroups. Through this work, they advocate for the vital role of play in early childhood development, while also highlighting how parent-led playgroups foster community connections and support parental wellbeing.

PLAYGROUP DEVELOPMENT OFFICERS:

- ★ Delivered **216** Child Health Nurse presentations to **1809** new parents.
- ★ Recorded over **1025** instances of committee support, providing guidance on venues, grants, ABN and ACNC requirements, playgroup management, handovers, promotion, and membership enquiries, among other topics.
- ★ Attended **54** Early Years Network Meetings
- ★ Attended **15** meetings related to advocacy for community playgroups with Local Governments.

First 1000 Days at Playgroup

38 First 1000 Days groups
across Western Australia 

 First 1000 Days
sessions were held **160+**

370 families participated in
First 1000 Days sessions 

 participating families
joined a playgroup **45%**

First 1000 Days playgroup sessions are supported by Playgroup Development Officers and give new parents and their babies a gentle introduction to playgroup while offering connection, support and guidance during this vital time for early child development. Partnerships with other organisations added further value by providing new parents with upskilling opportunities and capacity building.

The initiative has reduced social isolation and strengthened community connections, yet demand continues to outpace capacity. High delivery levels in 2024 required scaling back in 2025 to protect other core services. Despite these challenges, the program's impact has been significant. A Child Health Nurse noted that new parent groups that are supported to join playgroup are more likely to remain connected long-term. This demonstrates the program's critical role in fostering sustained parental connections and building peer support networks that strengthen families and communities well beyond the early months.

Enhanced Transition to School Project

The Enhanced Transition to School project is a partnership between Playgroup WA, the WA Department of Education, Catholic Education WA, and the Association of Independent Schools WA. It is funded by the Australian Government through the Preschool Reform Agreement. This project is currently funded until 31 December 2025.

The Enhanced Transition to School (ETTS) project helps children and families prepare for school and lifelong learning by creating strong connections between families and schools. This is done by establishing parent-run playgroups on or near school grounds. These playgroups help local families connect and support their children's development at home and in the community and makes it easier for children to move into school life.

Playgroup WA ETTS Development Officers work closely with schools and local families to enable access to free venues, start-up kits, and early support to help parents run their own playgroups. This support helps families build confidence, capacity and self-efficacy.

These playgroups have made a big difference, especially in isolated areas where there are few childcare or social options. They give families a place to connect, learn, and grow together, making the transition to school much smoother for children.

“My little boy who is shy by nature has gone from not leaving my side, to enthusiastically running ahead to the playgroup room to see his friends and the other parents who he adores. It has been such an important step for him in gaining confidence in himself as well as familiarising him with the environment where he will attend school.”



10
YEARS

Enhanced Transition
to School Project
celebrated 10 years
in November 2024

PARTICIPATION

 **112** playgroups in
schools
18 new playgroups
started


ENGAGEMENT

 play ideas consistently in
the top 10-15% most
visited pages on website

SCHOOL FEEDBACK

100%
reported playgroup was
of value in preparing
families for school 

 **100%**
identified benefits for
children, families and
schools from playgroups

100%
indicated they would
recommend other schools
host family led playgroups 

**Results from Playgroup WA School
Feedback Survey 2024*

PRINCIPAL'S ENDORSEMENT

"I am so excited to have the Playgroup up and running at our school. The impact of your work has been genuinely remarkable - our parents are confident in running the program! Your contribution has played a key role in helping us make meaningful and lasting connections with families in our community. It's been wonderful to see how these playgroups are not only supporting early learning but also fostering a strong sense of belonging and community engagement right from the very beginning of the schooling journey."

Intergenerational Activities Service

The Intergenerational Activities Service, funded by the WA Department for Communities, continues to foster meaningful connections between seniors and families with young children through playgroups and events. These initiatives promote mutual understanding, respect, and community cohesion across generations.

INTERGENERATIONAL PLAYGROUPS

Intergenerational playgroups are typically small and intimate, jointly managed by families and senior service staff, creating spaces for authentic relationships. Families value the opportunity for children and carers to engage with seniors in the community, forming lasting intergenerational bonds.

Playgroup WA also supported the establishment of 10 new metropolitan intergenerational playgroups, providing hands-on assistance to five, including those at Aegis Shorehaven in Alkimos, RAAFA Gordon Lodge in Bull Creek, St. Jude's Hostel in Guildford, and Opal Applecross Shore Care.



A highlight of the year was the annual **Bring a Senior to Playgroup Week** event held 4th – 10th November 2024. This week is a celebration of the important role seniors play in our families and communities and encourages playgroups to invite special seniors along to attend their playgroup.

Bring a Senior to Playgroup Week Participation:



PLAYGROUP WA PARTNERED WITH THE FOLLOWING ORGANISATIONS THIS YEAR:

- 68 Waverley: Dianella
- Aegis Aged Care: Head Office, Amherst, Balmoral, Kitchener Gardens, Shawford, Shorehaven, The Pines
- Amana Living: Lady MuCusker, The Beach House
- Baptistcare: David Butfield, Gracewood
- Belmont, City of
- Bethanie Aged Care: Bert England Lodge, Elenora
- Bunbury, City of
- Catholic Homes Aged Care: Head Office, Castledare, Ocean Star Village, Sister Mary Glowrey, St. Vincent's, Trinity Village
- Cockburn, City of
- Curtin Heritage Living: Marine Views, RiverSea
- Elderbloom: Barrisdale Lodge
- Hall & Prior Aged Care: Karingal Green
- Juniper Hayloft
- Margaret River Uniting Church
- Masonic Care WA
- Opal Applecross Shore Care
- RAAFA Gordon Lodge
- Regents Garden: Aubin Grove, Bateman
- Regis: North Fremantle
- Silver Chain: Mandurah
- St Francis Hostel
- St Jude's Hostel
- Swan, City of
- Wanneroo, City of

Supporting Aboriginal Communities

In 2024-2025, with funding from the National Indigenous Australians Agency (NIAA), Playgroup WA ran supported playgroups in regional Western Australia for local First Nations families. Playgroups were operational on a weekly basis throughout the school terms in Laverton, Pingelly, Coolgardie, and Quairading, and fortnightly in Menzies during the reporting period of January to June 2025. Strong attendance highlighted ongoing demand and high community engagement in these regional areas.

This work reflects the vital importance of the early years and aligns with the National Agreement on Closing the Gap, particularly Targets 3 and 4. These targets focus on improving access to quality, culturally safe early childhood education and ensuring children thrive in their early development.



Multicultural Playgroups

Playgroup WA receives funding from the Swan Communities for Children Midland for the facilitation of two multicultural playgroups located at Malvern Springs Community Centre in Ellenbrook and at Brabham Pavilion in Brabham. These playgroups continue to provide opportunities for parents to interact with their children through play. The funding for these valuable playgroups is secured until July 2026.



ALL PARENTS SURVEYED SAID THAT THEIR PLAYGROUP HAD:

- ★ helped their child develop skills including important social and emotional skills
- ★ enabled friendships to be formed for both their children and themselves
- ★ increased social networks and connection with their community

Families took part in bush craft & Australian native wildlife storytelling, at Kings Park!

PlayConnect+ is funded by the Australian Government Department of Social Services through a national consortium contract managed by Autism Queensland. Through this contract, Playgroup WA manages the PlayConnect+ program for Western Australia.

Playgroup WA facilitated 9 playgroups that supported children with disability and developmental delay and their families. The families at these playgroups meet once per week for a two-hour playgroup session, facilitated by two Playgroup WA professionals.

 **155** families accessed the PlayConnect+ program
 **180** children with disability or developmental delay

“The staff at PlayConnect+ are wonderful and patient and understanding. It's so nice to have a space for my son where he's free to be himself and make friends.”

Perth Metro:

★ Camillo
★ East Waikiki
★ Whitfords

★ Stratton*
★ Westminster
★ Willetton*

Regional:

★ Bunbury
★ Dampier
★ Geraldton*

ended in 2024/25

Inclusion Project

Playgroup WA, in collaboration with Kiind, is working to support our community playgroups to become more inclusive and accessible for all children – particularly those with disability and/or developmental delay. Every child deserves the opportunity to play, connect, and thrive alongside their peers, and this project is focused on building the capacity of community playgroups to support diverse needs and to foster welcoming environments where all children and families feel they belong.

A disability inclusion survey was sent to all our members and wider networks to gain feedback and insight from families as to what they feel will support playgroups to be more inclusive for children, parents and carers with disability and/or developmental delay, and any barriers or challenges they have faced in accessing playgroup, from an inclusivity perspective.

EXAMPLES OF BEING INCLUSIVE & SUPPORTIVE IN PLAYGROUPS:

“Our playgroup is linked to a school, and we pass on information about how to best advocate for the children with the school, and share information relating to the NDIS, therapists etc.”

“Talking openly and often about our kids' needs. Normalising differences and emphasising that diversity is beautiful and makes our playgroup stronger.”



The survey received 371 responses. The results identified that families would like to see:

- ★ opportunities for social interaction, both for the child and the parents/carers
- ★ a safe and inclusive environment for all
- ★ a sensory-friendly environment.

We held several focus groups across the Perth metropolitan area and regional WA.

The outcome of the project is to have inclusion resources packs and online training modules available for playgroups and families, which will be available on our website.

Projects

CHILD SAFETY

Playgroup WA places child safety at the heart of everything we do. Throughout the year, staff and Board members undertook training in child protection and protective behaviours, ensuring they are equipped with the knowledge and skills to create safe, supportive environments for children and families. This commitment strengthens our organisation's culture of safety and reinforces our role as a trusted peak body for playgroups across Western Australia.

To maintain strong governance and continuous improvement in this area, our Child Safe Committee meets regularly to review policies, monitor emerging themes, and guide best practices. This ongoing oversight ensures that child safety remains embedded in all aspects of Playgroup WA's operations and service delivery, demonstrating our proactive approach to safeguarding children and supporting families statewide.



RESEARCH

Playgroup WA recognises the importance of contributing to research and policy discussions to strengthen outcomes for children and families. By engaging with research initiatives, we ensure the voices of families and playgroups are represented, while also accessing the latest evidence to inform our programs and resources. We are actively involved in a range of committees and steering groups, including the WA Peaks Forum, Child and Policy Advisor Council, Play Connect+ Steering Committee, The Kids Scientific Committee, Flourishing Child Steering Committee, and the Connecting Early Years Reference Group. These forums provide opportunities to collaborate with sector leaders, share insights from playgroups, and influence strategies that shape the important early years across Western Australia.



CO-DESIGN OF PLAYFUL HEALTH ARTS

This year, Playgroup WA continued to work with Edith Cown University on a project titled Co-design of Playful Health Arts, which involved consulting with several playgroups and Playgroup WA's Playgroup Development Officers, as well as artists and education professionals, on the development of Arts play-based experiences that deliver key health messages to children and families at playgroups in Western Australia. This is being funded by a Healthway grant. In the upcoming financial year, the project will be launched, with videos and activity cards available on the Playgroup WA website for playgroups and families to use at playgroupwa.com.au/together-at-playgroup

YOUNG CHILDREN IN DIGITAL SOCIETY

In November 2024, the Young Children in Digital Society website was launched at a conference at the Australian Catholic University, Melbourne. Attended by Playgroup WA's CEO and Marketing Manager, this was the result of a collaborative national research project involving several universities and organisations, funded by the Australian Research Council. For the Western Australian part of this, Playgroup WA partnered with Curtin University, ABC Kids and Raising Children Network, with a focus on finding ways parents can use technology to support their child being physically active and to support their child to transition smoothly from using a screen to the next activity. More broadly, this project was focused on four areas of technology use outlined in the Early Childhood Australia (ECA) Statement on Young Children and Digital Technologies. The four areas are Relationships, Health and Wellbeing, Citizenship, and Play and Pedagogy. Children, families and educators from across Australia trialed and adapted different practices for engaging with technologies. The identified practices have been developed into ideas that can be shared and used by other children and families. These are available on the website: youngchildrendigitalsociety.com.au

Promotion, Engagement & Events

In 2024-2025, Playgroup WA's marketing team hosted five community events, supported playgroups to host their own events, and managed the production and roll out of videos for a digital advertising campaign focused on raising awareness of playgroup and its benefits. In addition to the digital campaign, Playgroup WA aimed to raise awareness of playgroup with an exhibition space at the PBC Baby Expo and included flyer inserts in the Bounty Bag for New Parents. Through website, social media and newsletters, Playgroup WA provided information, giveaways, member discounts, play activities, child development research opportunities, as well as messages from partners and advertisers.



“I would like to extend my sincere thanks for the wonderful experience. I was particularly impressed with the thoughtful inclusion of the quiet area, which provided a calm and welcoming space for families. It was evident that great care and consideration went into this event”



Playgroup WA hosted the **Annual Fun Day**, sponsored by the City of Wanneroo, and the **Playgroup WA Fun Day South West**, supported by the City of Busselton. At both events, families enjoyed free play activities, an animal farm, pony rides, face painting and outdoor play, with community organisations providing additional activities and resources.

Playgroup in the Park events were held in Busselton, Spearwood, and Kinross, with the purpose of connecting local families to playgroups and community services through fun activities and information stalls.

We also launched the inaugural **Celebrate Play Day**, marking the UN International Day of Play, with interactive play stations promoting the benefits of play.

Additionally, playgroups were supported to host **open days**, **Father's Day**, and **Bring a Senior to Playgroup** events.



Thank You!

Thank you to our funders, partners, sponsors and advertisers for their continued support over the past year, enabling Playgroup WA to support and promote important messages to families with young children throughout Western Australia. Playgroup WA is continuing to seek partnerships and advertisers that are aligned with Playgroup WA's values and support the achievement of our strategic objectives.

THANK YOU TO OUR VALUED FUNDERS:

- Australian Government Department of Social Services
- National Indigenous Australians Agency
- WA Department of Communities
- WA Department of Education
- Ngala - Swan Communities for Children

THANK YOU TO OUR VALUED PARTNERS & SUPPORTERS:

- Autism Queensland
- Moorditj Youth Foundation Aboriginal Corporation Inc
- Earbus Foundation Team and Earbus Program Development, Training & Standards, Speech Pathologist
- Heart Beats Club-Royal lifesaving Society
- Judumul Corporation Coolgardie
- Waalitj Foundation support
- Pingelly Shire and Laverton Shires
- Moorditj Youth Foundation Aboriginal Corporation Inc
- Lung Smart / Wet Cough team
- Kidsafe WA
- Indigenous Literacy Foundation
- Wanslea
- State Library WA
- Smiling Starts
- Financial Literacy Program by Share and Care
- KiIND
- City of Wanneroo
- City of Busselton
- Edith Cowan University and Healthway
- Parenting Connection WA
- Royal Life Saving Society WA
- WA Country Health Services
- Child and Adolescent Health Service
- The Kids Research Institute
- Curtin University
- ABC Kids
- Raising Children Network
- Australian Catholic University
- Western Kids
- Kings Park Education Office
- The Fathering Project
- Nature Play
- Luma
- Sensorium
- Community Arts Network
- Origins

...AND THANK YOU TO ALL OUR ADVERTISERS, SERVICE PROVIDERS, VOLUNTEERS & SUPPORTERS

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AUSTRALIAN
AUDIT

INDEPENDENT AUDITOR'S REPORT

To the members of Playgroup WA Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Playgroup WA Inc (the entity), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion the accompanying financial report has been prepared in accordance with requirements of the Associations Incorporation Act 2015 (WA) and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

- a. giving a true and fair view of the entity's financial position as at 30 June 2025, and of its financial performance and its cash flows for the year then ended; and
- b. complying with Australian Accounting Standards - Simplified Disclosure Requirements, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the Associations Incorporation Act 2015 (WA), the ACNC Act and 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.

Australian Audit is a CA Practice

PO Box 3336, EAST PERTH, WA 6892 | 17 WITTENOOM STREET, EAST PERTH, WA 6004
(08) 9218 9922 | INFO@AUSAUDIT.COM.AU | WWW.AUSTRALIANAUDIT.COM.AU | ABN: 63 166 712 698

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Responsibilities of Management and The Board for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosure Requirements, the ACNC Act 2012 and the Associations Incorporation Act 2015 (WA). The responsibility of Management also includes such internal control as management 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, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Board are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

Australian Audit is a CA Practice



- 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 Board 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.

Report on Other Legal and Regulatory Requirements

In our opinion, the entity has complied with 60-30(3)(b), (c) and (d) of the ACNC Act and 82(1)(b), (c) and (d) of the Associations Incorporation Act 2015 (WA):

- a. by providing us with all information, explanation and assistance necessary for the conduct of the audit;
- b. by keeping financial records sufficient to enable a financial report to be prepared and audited;
- c. by keeping other records required by Part 3-2 of the *ACNC Act*, including those records required by Section 50-5 that correctly record its operations, so as to enable any recognised assessment activity to be carried out in relation to the entity; and
- d. by keeping other records required by Part 5 of the *Associations Incorporation Act 2015 (WA)*, including those records required by Section 66 that correctly record its operations, so as to enable true and fair financial statements to be prepared.

DocuSigned by:

Robert Campbell

449AE800DA0D4A2

Robert John Campbell, CA, CPA, RCA, GAICD, MSW

Registered Company Auditor number 334773

Associate Director

Australian Audit

Perth, Western Australia

Date: 03 October 2025

Full financial report available upon request

Australian Audit is a CA Practice



Playgroup  **WA**

 www.playgroupwa.com.au

 hotline@playgroupwa.com.au

 08 9228 8088

 @playgroupwa