McHenry Partners
ACCOUNTANTS & BUSINESS ADVISORS

Financial Statements

Melanie Jewson Foundation Limited
ABN 81 651 930 255
For the year ended 30 June 2026

Prepared by McHenry Accounting Partners

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Income and Expenditure Statement

Melanie Jewson Foundation Limited
For the year ended 30 June 2026

	2026	2025
Income		
Donations	57,744	44,388
Total Income	**57,744**	**44,388**
Gross Surplus	**57,744**	**44,388**
Other Income		
Interest Income	2,509	2,287
Total Other Income	**2,509**	**2,287**
Expenditure		
Accounting and administration	4,592	502
Adverts	433	2,311
Other expenses	5,220	7,762
International Programs	26,912	24,334
Fundraising costs	1,156	1,566
Total Expenditure	**38,314**	**36,476**
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	**21,939**	**10,200**
Current Year Surplus/(Deficit) Before Income Tax	**21,939**	**10,200**
Net Current Year Surplus After Income Tax	**21,939**	**10,200**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

Melanie Jewson Foundation Limited
As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents	2	110,177	88,238
Total Current Assets		**110,177**	**88,238**
Total Assets		**110,177**	**88,238**
Liabilities			
Other Current Liabilities			
Rounding		-	-
Total Other Current Liabilities		**-**	**-**
Total Liabilities		**-**	**-**
Net Assets		**110,177**	**88,238**
Member's Funds			
Accumulated profits		110,177	88,238
Total Member's Funds		**110,177**	**88,238**

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Movements in Equity

Melanie Jewson Foundation Limited
For the year ended 30 June 2026

	2026	2025
Equity		
Opening Balance	88,238	78,039
Increases		
Profit for the Period	21,939	10,200
Total Increases	**21,939**	**10,200**
Total Equity	**110,177**	**88,238**

Statement of Cash Flows - Direct Method

Melanie Jewson Foundation Limited
For the year ended 30 June 2026

	2026	2025
Operating Activities		
Receipts from customers	1,055	-
Interest received	2,509	2,287
Cash receipts from other operating activities	56,689	44,388
Cash payments from other operating activities	(38,314)	(36,476)
Net Cash Flows from Operating Activities	**21,939**	**10,200**
Investing Activities		
Other cash items from investing activities		
Prepaid Donations	-	5,899
Total Other cash items from investing activities	**-**	**5,899**
Net Cash Flows from Investing Activities	**-**	**5,899**
Financing Activities		
Other cash items from financing activities	-	-
Net Cash Flows from Financing Activities	**-**	**-**
Net Cash Flows	**21,939**	**16,099**
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	88,238	72,140
Net change in cash for period	21,939	16,099
Cash and cash equivalents at end of period	110,177	88,238

Notes to the Financial Statements

Melanie Jewson Foundation Limited
For the year ended 30 June 2026

1. Summary of Significant Accounting Policies

The financial report covers Melanie Jewson Foundation as an individual entity. Melanie Jewson Foundation is a not-for-profit Company, registered and domiciled in Australia. The functional and presentation currency of Melanie Jewson Foundation is Australian dollars.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the Australian Charities and Not-for-profits Commission Act 2012. The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

2 Material Accounting Policy Information

(a) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed.

(b) Deferred Grant Income

Deferred grant income comprises the balance of the unspent portion of grant monies received for the purposes of capital works.

(c) Compliance with ACFID Code of Conduct

The summary financial reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct.

(d) Adoption of new and revised accounting standards

The Company has adopted all of the new and revised Accounting Standards and Interpretations issued by the Australian Accounting Standards Board.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgments during the preparation of the financial statements.

4 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.

Related parties are reimbursed for expenses where a credit card is required for payment. Source documents are sighted before reimbursement.

Related party transactions that have been reimbursed are:

- Advertising $1,589

- PO Box Fee $192

- Travel Expenses $2,048

5 Key Management Personnel Remuneration

Key management personnel are not remunerated.

6 Auditors' Remuneration

	2026	**2025**
Remuneration of the auditor, Collins & Co (2025: Davidsons Assurance Services), for:		
- auditing of the financial statements	$nil	$4,000

7 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2026 (30 June 2025: None).

8 Events After the End of the Reporting Period

The financial report was authorised for issue on 17 September 2026 by those charged with governance.

	2026	2025
2. Cash on Hand		
Melanie Jewson Foundation Limited	50,094	22,193
MELANIE JEWSON FOUNDATION LIMITED Sandhurst Acc	59,415	64,905
Stripe AUD	493	543
Total Cash on Hand	**110,002**	**87,642**

True and Fair Position

Melanie Jewson Foundation Limited
For the year ended 30 June 2026

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

The committee has determined that the Foundation is a not-for-profits entity and that the general purpose financial report - simplified disclosures should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

We, Gary Jewson, and Jarrod Lundie, being members of the committee of Melanie Jewson Foundation Limited, certify that:

1. The statements attached to this certificate give a true and fair view of the financial position and performance of Melanie Jewson Foundation Limitedduring and at the end of the financial year of the association ending on 30 June 2026

2. The financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Regulation 2013;* and

3. At the date of this statement, there are reasonable grounds to believe that the Melanie Jewson Foundation Limited will be able to pay its debts as and when they fall due.

Signed:

Gary Jewson (Chairperson)

Dated: / /

Signed:

Jarrod Lundie (Director)

Dated: / /

TOWARDS A VISION SHARED

Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

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Fax (03) 9689 6605

www.collinsco.com.au

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF
MELANIE JEWSON FOUNDATION LIMITED
ABN 81 651 930 255

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2026 there has been:

i. No contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-Profits Commission Act 2012 in relation to the audit; and

ii. No contravention of any applicable code of professional conduct in relation to the audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 21st day of October 2026

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MELANIE JEWSON FOUNDATION LIMITED
ABN 81 651 930 255
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion
I have audited the accompanying financial report of Melanie Jewson Foundation Limited (the company), which comprises the statement of financial position as at 30 June 2026, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Melanie Jewson Foundation Limited is in accordance with the ACNC Act 2012, including:

i. giving a true and fair view of the company's financial position as at 30 June 2026 and of its performance and cash flows for the year ended on 30 June 2026; and

ii. complying with Australian Accounting Standards and the ACNC Act 2012.

Basis for Opinion
I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution
I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Melanie Jewson Foundation Limited to meet the requirements of the *ACNC Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report
Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for 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 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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

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Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered 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.

I 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 controls that I identify during my audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 21st day of October 2026

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