

WILDLIFE WARRIORS LTD

ABN: 13 102 721 513

**Financial Report For The Year Ended
30 June 2024**

Wildlife Warriors Ltd

ABN: 13 102 721 513

**Financial Report For The Year Ended
30 June 2024**

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WILDLIFE WARRIORS LTD

Directors' Report

Your directors present this report on the Company for the financial year ended 30 June 2024.

Directors

The names and occupations of the directors in office at any time during or since the end of the year are:

Director	Appointed	Profession
Terri Raines Irwin (also Chairperson)	22/08/2012	Zoo Owner Director
Bindi Sue Irwin	24/11/2016	Chief Executive Officer
Darren Gertler	25/01/2023	Chief Marketing Officer
Andrew William Lovett (removed by Director resolution 11/05/2024)	24/11/2016	Accountant
Kenneth Hicks	16/03/2004	Town Planning and Local Government
Glenn Wayne Ferguson	21/11/2022	Managing Director
Robert Clarence Irwin	14/05/2024	Zoo Manager

Principal Activities

The principal activities of the entity during the financial year were:

- The Company continued operating in accordance with its objectives of protecting and enhancing the natural environment and wildlife, including responding to the most severe environmental conditions in Australia's history.
- The operation of the Australia Zoo Wildlife Hospital (AZWH), which is one of Australia's largest and busiest wildlife hospitals, with 11,263 admissions during the year.
- The Company has continued to provide insight and ongoing in-kind support for research projects through the University of Queensland and the University of Sunshine Coast.

Committee of Management

The names of the members of the Committee of Management charged with responsibilities in relation to the Wildlife Warriors Public Fund during the year are:

<u>Name of Committee Member</u>	<u>Appointment Dates</u>	<u>Qualifications, experience & special responsibilities</u>
Terri Raines Irwin	19/09/2020	Zoo Owner Director
Andrew William Lovett	08/08/2011	Accountant
Malcolm McColm	16/03/2004	Solicitor

Operating Result

The Company recorded a loss of \$1,209,528 for the financial year ending 30 June 2024.

Dividends Paid or Recommended

The Company is a non-profit organisation limited by guarantee. Dividends are neither declared nor paid.

WILDLIFE WARRIORS LTD

Directors' Report

Review of Operations

Grants: The Company gratefully received grant funds from several government institutions and other organisations this year as follows:

- \$55,000 from the Sunshine Coast Regional Council's Environment Levy Program
- \$27,500 from the Department of Environment and Science's wages grant
- \$1,210,000.00 from the Department of Environment and Science (Heritage Protection) SEQ Wildlife Hospital Network Agreement

Foundations: Foundational support has continued circulating in the past financial year and enabled Wildlife Warriors to provide additional funding to founding conservation projects such as the Australia Zoo Wildlife Hospital and globally supported projects. A total of \$144,980 was donated from the Hope and Tony Saba Foundation stemming from corporate relationships founded with Australia Zoo. Further foundational support included; Dick and Pip Smith Foundation (\$7,000), MaiTri Foundation (\$5,000), Spotlight Foundation (\$2,000), B1G1 Giving Foundation (\$5,757.22), The UK Online Giving Foundation (\$4,309.54).

Support from Regular Givers: The monthly giving program raised just over \$109,000 in 2023/2024. This figure is around \$5,000 less than the overall 2022/2023 regular giving figures.

Sponsors and Commercial Supporters: During the year, the organisation received much-valued financial and in-kind support from many individuals and businesses, including BCU Bank (\$15,000), Oztent (\$19,250) support generated through collaboration in the annual Backyard Campout campaign, Anaconda (\$29,350), T2 Electrical and Data (\$20,000), Entertainment Publications (\$10,000), Suncorp-Metway Ltd via the Sci-Fleet insurance incentive program (\$11,000), Mercury IT (\$6,600).

Ambassadors - Visionary Wildlife Warriors (VWW): The 2023 Visionary Wildlife Warriors campaign was launched on January 10, 2023. The full 12 months of the 2023 program saw a total of \$57,358.53 raised by 284 registrants (91 of which were active fundraisers). This is a 11.5% decrease in funds raised in comparison to 2022 (\$64,385.88), with a 25.2% decrease in registrants (366 in 2022). Promotion for the campaign was consistent throughout the entirety of the year. The campaign's primary marketing tools included social media and email. Other areas of promotion included marketing through posters and flyers throughout many channels of distribution. The 2024 program was launched in February and continues to educate children about conservation and inspire them to make a difference.

Major Fundraising Event – Steve Irwin Gala Dinner: The Steve Irwin Gala Dinner Brisbane was successfully hosted on the 11th of November 2023, in terms of income and guests in attendance (899) 2023 was the most successful year yet with \$585,504 in gross income generated (over \$375k net).

Support from Individual Major Donors and Bequests: The Wildlife Warriors team has continued to focus on donor communication which as a result has seen steady support in donations and regular giving. During the financial year, we received support from individuals via once-off donations (\$61,033.96), there were no bequests received during the financial year in review.

The Board is very grateful for the wonderful support provided by the sponsors and commercial supporters. Our long-term partnerships continue to develop with local and regional companies that make a significant contribution each year. We would especially like to thank all our donors and volunteers who contribute, either in cash or in kind, to the day-to-day operation of our organisation.

WILDLIFE WARRIORS LTD

Directors' Report

The Board is indeed grateful to its major sponsor, Australia Zoo, who has continued its sponsorship of the charity. The company works towards ensuring that all income from donations and sponsorships are directly utilised for animal welfare.

Australia Zoo Wildlife Hospital: The Australia Zoo Wildlife Hospital, the main project of the charity, has continued to lead the way in wildlife care with 11,263 admissions during the 2023/2024 financial year.

Over the financial year, the AZWH was involved in a significant number of important research projects, some ongoing from previous years and others newly commenced. They included:

Newly commenced in 2023/2024:

- Genome evolution and molecular phylogeny of Australian marsupial lice. ***The University of the Sunshine Coast***
- Satellite tracking of sea turtles post-rehabilitation. ***Queensland Department of Environment and Science***
- Investigating Lorikeet Paralysis Syndrome. ***RSPCA, Wildlife Health Australia, Australia Zoo Wildlife Hospital, Currumbin Wildlife Hospital***
- Investigating Gut Microbiome & Blood Biochemistry Dynamics in Sick, Rehabilitated & Healthy Green Sea Turtles. ***The University of the Sunshine Coast***
- Student project: Investigating the prevalence and outcome of healthy koalas admitted to AZWH. ***Australia Zoo Wildlife Hospital, Tufts University***
- Maximising effective deployment of the koala *Chlamydia* vaccine in SEQ. ***The University of Queensland***
- Scats for validation of stress kit. ***CQ University***

Ongoing Projects:

- KoRV in skeletal neoplasms. ***The University of QLD***
- Investigation of novel pathogens and genes in Australian bats. Previous version of the project was: *Investigating neonatal cleft palate syndrome in Bats and Surveillance of retrovirus prevalence in bats.* ***The University of QLD***
- Genomics and Host Associations of Australian Ticks. ***The University of QLD***
- Investigation into soft shell disease (SSS) in Sea turtles – an emerging disease? ***Australia Zoo Wildlife Hospital, Wildlife Health Australia, Queensland Department of Environment and Science, The University of Queensland***
- Investigating flying fox paralysis syndrome. ***The University of QLD, Griffith University, Wildlife Health Australia, Australia Zoo Wildlife Hospital***
- Reducing the impact of antimicrobial chlamydia treatment on koala health – treatment trial AZWH. ***Australia Zoo Wildlife Hospital***

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Directors' Report

- Large-scale trial of the USC-developed koala Chlamydia vaccine via a Wildlife Hospital. **The University of the Sunshine Coast**
- Chytridiomycosis screening. **The University of Queensland**
- Point-of-care microbiome therapy in koalas during antimicrobial treatment for *Chlamydia*. **The University of Queensland**
- Assessment of bush-fire affected, injured or orphaned wildlife during rehabilitation and after release. **Charles Sturt University**
- Impact of marine debris on Australia's sea turtles and sea birds. **The University of the Sunshine Coast**
- The Marsupial Gut Microbiome- improving release outcomes by optimising disruption of Host-associated microbial Diversity when in Care. **La Trobe University**

Publications and Citations

1. Barker, S. and D. Barker, *Ticks of Australasia: 125 species of ticks in and around Australia*. Zootaxa, 2023. **5253**(1): p. 1-670.
2. *Flying-fox paralysis syndrome (FFPS): Interim case definition, sample collection & treatment advice*. 2022: Wildlife Health Australia.
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Financial Position

The net assets of the Company have reduced by \$1,209,528.

The directors believe that the Company is in a strong and stable financial position to expand and grow its current operations.

WILDLIFE WARRIORS LTD

Directors' Report

Significant Changes in the State of Affairs

The major focus during the year has been to continue to raise funds to operate the Australia Zoo Wildlife Hospital, to provide educational opportunities and build wildlife knowledge, and to support conservation projects within Australia and Internationally.

Future Developments, Prospects and Business Strategies

The Company continues to develop a fundraising strategy, which supports our mission to be the most effective wildlife conservation organisation in the world through the delivery of outstanding outcome-based programs and projects, inclusive of humanity. This has been achieved through:

- The Company received a grant from its sister charity, Wildlife Warriors Worldwide USA in previous financial years. These funds will continue to support the long-term recovery of Australian native wildlife and habitat, purchasing specialised equipment and expanding facilities at the Australia Zoo Wildlife Hospital to cope with the increase of wildlife patients.
- The annual Wildlife Warriors Readathon campaign was held again in 2023, from September 15 to October 15. The campaign resulted in 150 participants raising \$10,290.94 for Wildlife Warriors projects. This also resulted in 35 active fundraisers during the campaign.
- The Wildlife Warriors fundraising team continued its focus on donor communications, cultivation and stewardship and made greater efforts to provide meaningful donor experiences.
- The Australia Tax Appeal generated a total of \$12,408. A series of three emails were sent out over three weeks with stories about people working on the frontline of our conservation projects and patients treated at the Australia Zoo Wildlife Hospital.

These programs have been successful as both fundraising and conservation awareness programs and we look forward to continuing their growth in the coming year.

Environmental Issues

The Company's operations are to support and protect the environment, with particular emphasis on safeguarding native wildlife and threatened and endangered species. The Company is registered as a Deductible Gift Recipient and is regulated by the Commonwealth Government Department of the Environment.

Remuneration Report

Directors do not receive remuneration for their services.

Meetings of Directors

During the financial year, 3 meetings of directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Terri Irwin	3	3
Bindi Irwin	3	3
Robert Irwin	1	1
Andrew Lovett	2	2
Kenneth Hicks	3	1
Glenn Ferguson	3	0
Darren Gertler	3	2

WILDLIFE WARRIORS LTD

Directors' Report

Indemnifying Officers or Auditor

No indemnities have been given or agreed to be given during or since the end of the financial year, to any person who is or has been an officer or auditor of the Company. A policy was taken out by the Company for management liability insurance with AIB Pty Ltd insurance brokers.

Options

The Company is a non-profit organisation, limited by guarantee. No options are issued.

Proceedings on Behalf of Company

No person has applied for leave of Court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

The Company was not a party to any such proceedings during the year.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2024 has been received and can be found attached to director's report.

Director

Signed Toni Irwin

Dated this 21st day of October 2024.

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
AUDITOR’S INDEPENDENCE DECLARATION UNDER S 307C OF
THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF WILDLIFE WARRIORS LTD

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the directors of Wildlife Warriors Ltd. As the lead auditor for the audit of the financial report of Wildlife Warriors Ltd for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 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.

Name of Firm	<u>sps audit</u>
Name of Director	<u>Stephen J Shirley</u>
Date	<u>21-Oct-24</u>
Address	<u>Unit 9, Serenity Waters</u>
	<u>123 Brisbane Drive</u>
	<u>Mooloolaba Qld 4557</u>

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR
ENDED 30 JUNE 2024

	Note	2024	2023
		\$	\$
Revenue	2	3,284,579	1,692,313
Other income	2	2,200,242	2,232,417
Employee benefits expense	3	(4,267,215)	(3,972,564)
Depreciation and amortisation expense	3	(534,062)	(590,699)
Motor vehicle expenses		(17,557)	(46,537)
Audit, legal and consultancy fees		(9,410)	(9,743)
Animal food and supplies		(366,102)	(367,389)
Other expenses		(1,500,004)	(1,162,294)
Current year surplus / (deficit) before income tax		(1,209,528)	(2,224,496)
Income tax expense		-	-
Net current year surplus / (deficit)		(1,209,528)	(2,224,496)
Other comprehensive income			
Other comprehensive income		-	-
Total other comprehensive (losses)/income for the year		-	-
Total comprehensive income for the year		(1,209,528)	(2,224,496)
Surplus / (deficit) attributable to members of the entity		(1,209,528)	(2,224,496)
Total comprehensive income attributable to members of the entity		(1,209,528)	(2,224,496)

The accompanying notes form part of these financial statements.

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	13,425,478	15,515,833
Accounts receivable and other debtors	5	208,202	142,686
Inventories	6	169	3
Other current assets	7	25,729	35,114
TOTAL CURRENT ASSETS		<u>13,659,577</u>	<u>15,693,637</u>
NON-CURRENT ASSETS			
Financial assets	8	1,310	1,310
Property, plant and equipment	9	8,340,334	7,318,735
Intangible assets	10	13,687	23,280
TOTAL NON-CURRENT ASSETS		<u>8,355,331</u>	<u>7,343,325</u>
TOTAL ASSETS		<u>22,014,908</u>	<u>23,036,961</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	11	518,853	322,660
Employee provisions	12	173,787	159,558
TOTAL CURRENT LIABILITIES		<u>692,640</u>	<u>482,218</u>
NON-CURRENT LIABILITIES			
Accounts payable and other payables	11	14,773,355	14,796,304
TOTAL NON-CURRENT LIABILITIES		<u>14,773,355</u>	<u>14,796,304</u>
TOTAL LIABILITIES		<u>15,465,996</u>	<u>15,278,521</u>
NET ASSETS		<u>6,548,912</u>	<u>7,758,440</u>
EQUITY			
Retained surplus		6,548,912	7,758,440
TOTAL EQUITY		<u>6,548,912</u>	<u>7,758,440</u>

The accompanying notes form part of these financial statements.

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Retained Surplus \$	Total \$
Balance at 1 July 2022	9,982,936	9,982,936
Comprehensive Income		
Surplus for the year attributable to owners of the entity	(2,224,496)	(2,224,496)
Other comprehensive income for the year	-	-
Total other comprehensive income	-	-
Total comprehensive income attributable to owners of the entity	(2,224,496)	(2,224,496)
Balance at 30 June 2023	7,758,440	7,758,440
Balance at 1 July 2023	7,758,440	7,758,440
Comprehensive Income		
Surplus for the year attributable to owners of the entity	(1,209,528)	(1,209,528)
Other comprehensive income for the year	-	-
Total other comprehensive income	-	-
Total comprehensive income for the year	(1,209,528)	(1,209,528)
Balance at 30 June 2024	6,548,912	6,548,912

The accompanying notes form part of these financial statements.

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Commonwealth, state and local government grants		2,579,650	1,196,667
Receipts from donations, bequests and fundraising		2,134,726	2,218,242
Payments to suppliers and employees		(5,940,645)	(5,472,229)
Interest received		681,981	217,646
Net cash generated from operating activities	16	(544,288)	(1,839,674)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(1,544,941)	(935,747)
Payment for intangible assets		(1,126)	(16,673)
Net cash used in investing activities		(1,546,067)	(952,420)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash used in financing activities		-	-
Net increase in cash held		(2,090,355)	(2,792,094)
Cash on hand at beginning of the financial year		15,515,833	18,307,927
Cash on hand at end of the financial year	4	13,425,478	15,515,833

The accompanying notes form part of these financial statements.

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

The financial statements cover Wildlife Warriors Ltd as an individual entity, incorporated and domiciled in Australia. Wildlife Warriors Ltd is a company limited by guarantee.

The financial statements were authorised for issue on 21st October, 2024 by the directors of the company.

Note 1 Summary of Material Accounting Policy Information

Accounting Policies

(a) Revenue and Other Income

The Entity is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the Entity is required to consider whether any other financial statement elements should be recognised (for example, financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Revenue and Other Income

Operating Grants, Donations and Bequests

When the Entity receives operating grants, 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 Entity:

- 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, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions; and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Other Income

Capital grants

When the Entity receives a capital grant to construct or acquire a non-financial asset which is to be controlled by the entity, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts recognised under other Australian Accounting Standards.

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

Interest income

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax.

(b) Inventories

Inventories held for sale are measured at the lower of cost and net realisable value. Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.

Inventories acquired at no cost or for nominal consideration are measured at the current replacement cost as at the date of acquisition.

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost less, where applicable, accumulated depreciation and impairment losses.

Freehold Property

Freehold land and buildings are measured on a cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of freehold land and buildings is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

Freehold land and buildings that have been contributed at no cost or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

WILDLIFE WARRIORS LTD**ABN: 13 102 721 513****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024****Plant and Equipment**

Plant and equipment are measured on the cost basis and are 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 its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or 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 (refer to Note 1(e) for details of impairment).

Plant and equipment that have been contributed at no cost or for nominal cost are recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity 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 assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	3%
Plant and equipment	7.5 - 50%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(d) Financial Instruments*Initial Recognition and Measurement*

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15.63.

(e) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is offset against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(f) Employee Provisions**Short-term employee provisions**

A provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, sick leave and annual leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made 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 at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee provisions expense.

The entity's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the entity 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 employee provisions.

(g) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(h) Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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 ATO is included with other receivables or 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, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

(j) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(k) Intangible Assets

Trademarks

Trademarks are initially recognised at cost. They have a finite life and are carried at cost less any accumulated amortisation and impairment deficits. Trademarks have an estimated useful life of 5 years and are subject to renewal. They are assessed annually for impairment.

(l) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(n) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements are based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

(o) Fair Value of Assets and Liabilities

The entity does not measure any of its assets and liabilities at fair value on either a recurring or non-recurring basis. All assets and liabilities are measured at cost.

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 2 Revenue and Other Income

Government Grants

A significant portion of Wildlife Warriors Ltd's funding is in the form of grants from governmental department bodies. The Entity has assessed that the majority of its grant agreements are enforceable and contain sufficiently specific performance obligations. This determination was made on the basis that the funding agreements require the Entity to carry out various services in the care of native animals in accordance with the relevant agreements. The Entity therefore recognises funding received under such agreements as Revenue under AASB 15. Revenue is recognised as the Entity delivers the required services, which is on a straight-line basis over the duration of the underlying program.

	2024	2023
	\$	\$
Revenue		
Revenue from grants:		
— Sunshine Coast Regional Council	50,000	50,000
— Wildlife Warriors USA Inc.	22,949	278,000
— Department of Environment and Science	29,650	1,030,000
— Department of Industry and Innovation	2,500,000	116,667
Total revenue	<u>2,602,599</u>	<u>1,474,667</u>

Other Revenue

— Interest received on bank accounts and term deposits	681,981	217,646
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Other Income

— Other	26,575	57,050
— Sale of goods	2,621	1,242
— Gala dinner income	477,226	245,040
— Donations and bequests received	1,013,566	1,063,462
— Fundraising	111,977	344,831
— Sponsorship	107,855	39,773
— Commissions received	25,475	14,247
— Wildlife Hospital tours	434,949	466,773

Total other income	<u>2,200,242</u>	<u>2,232,417</u>
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Total revenue and other income	<u>5,484,822</u>	<u>3,924,730</u>
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Note 3 Surplus for the Year

	2024	2023
	\$	\$
a. Expenses		
Employee benefits expense:		
— contributions to defined contribution superannuation funds	303,542	266,165
— Salaries and wages	3,925,513	3,676,728
— Staff training and development expenses	38,159	29,671
Total employee benefits expense	<u>4,267,215</u>	<u>3,972,564</u>
Audit fees:		
— audit services	8,500	8,400
— acquittals	300	-
Total audit remuneration	<u>8,800</u>	<u>8,400</u>
Depreciation and amortisation:		
— buildings, plant & equipment	523,343	578,821
— amortisation of trademarks	10,719	11,878
Total depreciation and amortisation	<u>534,062</u>	<u>590,699</u>

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 4 Cash and Cash Equivalents

	2024	2023
	\$	\$
CURRENT		
General bank account	1,157,674	317,001
Public fund bank account	1,603,411	1,224,145
Heritage bank account	9,494	8,672
Bushfire, drought and human impact account	10,654,634	13,945,862
Koala bequest account	30	15,084
Cash on hand	234	5,070
Total cash on hand	<u>13,425,478</u>	<u>15,515,833</u>

Note 5 Accounts Receivable and Other Debtors

	2024	2023
	\$	\$
CURRENT		
Accounts receivable	141,726	131,090
GST receivable	66,476	11,596
Total current accounts receivable and other debtors	<u>208,202</u>	<u>142,686</u>

Note 6 Inventories

	2024	2023
	\$	\$
CURRENT		
At cost:		
Inventory	169	3
	<u>169</u>	<u>3</u>

Note 7 Other Current Assets

	2024	2023
	\$	\$
Prepayments	25,729	35,114
	<u>25,729</u>	<u>35,114</u>

Note 8 Financial Assets

	2024	2023
	\$	\$
NON-CURRENT		
Financial assets at amortised cost	1,310	1,310
Total non-current assets	<u>1,310</u>	<u>1,310</u>
	2024	2023
	\$	\$
a. Financial assets at amortised cost		
Coochin Creek Co-Op Shares	1,310	1,310

Note 9 Property, Plant and Equipment

	2024	2023
	\$	\$
LAND AND BUILDINGS		
Buildings at fair value:		
At cost	8,423,861	7,572,200
Less accumulated depreciation	(2,106,680)	(1,901,784)
Total land and buildings	<u>6,317,182</u>	<u>5,670,417</u>
PLANT AND EQUIPMENT		
Plant and equipment:		
At cost	4,111,475	3,418,193
Less accumulated depreciation	(2,088,322)	(1,769,875)
Less accumulated impairment losses	-	-
Total plant and equipment	<u>2,023,153</u>	<u>1,648,318</u>
Total property, plant and equipment	<u>8,340,334</u>	<u>7,318,735</u>

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land and Buildings \$	Plant and Equipment \$	Total \$
2023			
Balance at the beginning of the year	5,427,803	1,534,007	6,961,810
Additions at cost	441,103	472,911	914,015
Depreciation expense	(198,490)	(358,600)	(557,090)
Carrying amount at the end of the year	<u>5,670,417</u>	<u>1,648,318</u>	<u>7,318,735</u>
2024			
Balance at the beginning of the year	5,670,417	1,648,318	7,318,735
Additions at cost	851,661	693,281	1,544,942
Depreciation expense	(204,896)	(318,447)	(523,343)
Carrying amount at the end of the year	<u>6,317,182</u>	<u>2,023,153</u>	<u>8,340,334</u>

Note 10 Intangible Assets

	2024 \$	2023 \$
Trademark - at cost	99,812	98,686
Accumulated amortisation	(86,125)	(75,406)
Net carrying amount	<u>13,687</u>	<u>23,280</u>

Movements in Carrying Amount

	Trademark \$
2023	
Balance at the beginning of the year	18,485
Additions	16,673
Amortisation charge	(11,878)
	<u>23,280</u>
2024	
Balance at the beginning of the year	23,280
Additions	1,126
Amortisation charge	(10,719)
	<u>13,687</u>

Note 11 Accounts Payable and Other Payables

	2024 \$	2023 \$
CURRENT		
Accounts payable	518,853	322,660
	<u>518,853</u>	<u>322,660</u>
NON-CURRENT		
Grants in advance	14,773,355	14,796,304
	<u>14,773,355</u>	<u>14,796,304</u>

Note 12 Employee Provisions

	2024 \$	2023 \$
CURRENT		
Provision for employee benefits: annual leave	119,699	120,617
Provision for employee benefits: long service leave	54,089	38,940
	<u>173,787</u>	<u>159,558</u>
NON-CURRENT		
Provision for employee benefits: long service leave	-	-
	<u>173,787</u>	<u>159,558</u>

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Provision for employee benefits

Employee provisions represent amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

Note 13 Contingent Liabilities and Contingent Assets

	2024 \$	2023 \$
There were no contingent assets or liabilities identified by the directors as having to be reported at the date of preparation of this report.	-	-

Note 14 Events After the Reporting Period

The directors are not aware of any significant events since the end of the reporting period.

Note 15 Related Party Transactions**a. Key Management Personnel**

The totals of remuneration paid to KMP of the entity during the year are as follows:

	2024 \$	2023 \$
KMP compensation:		
— short-term employee benefits	17,791	-
	<u>17,791</u>	<u>-</u>

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

Note 16 Cash Flow Information

	2024 \$	2023 \$
Reconciliation of Cash Flows from Operating Activities with Net Current Year Surplus		
Net current year surplus / (deficit)	(1,209,528)	(2,224,496)
Adjustment for:		
Depreciation and amortisation expense	523,343	578,821
Amortisation of intangibles	10,719	11,878
Movement in working capital changes:		
(Increase)/decrease in accounts receivable and other debtors	(65,516)	(14,175)
(Increase)/decrease in other assets	9,385	(29,943)
Increase/(decrease) in accounts payable and other payables	196,193	97,890
Increase/(decrease) in grants in advance	(22,949)	(278,000)
Increase/(decrease) in employee provisions	14,231	17,875
(Increase)/decrease in inventories on hand	(166)	476
	<u>(544,288)</u>	<u>(1,839,674)</u>

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 17 Entity Details

The registered office of the entity is:

Wildlife Warriors Ltd
Bell Partners (Qld) Pty Ltd
Level 18, 260 Queen Street
Brisbane Qld 4000

The principal place of business is:

Wildlife Warriors Ltd
1638 Steve Irwin Way
Beerwah Qld 4519

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
DIRECTORS' DECLARATION

In accordance with a resolution of the Directors of Wildlife Warriors Ltd, the directors of the Registered Entity declare that, in the directors' opinion:

1. The financial statements and notes, as set out on pages 9 to 20, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - (a) comply with Australian Accounting Standards; and
 - (b) give a true and fair view of the financial position of the registered entity as at 30 June 2024 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.
3. The entity has not prepared a consolidated entity disclosure statement as Australian Accounting Standards do not require it to prepare consolidated financial statements.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

DocuSigned by:

Director

Darren Gertler

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Dated this 21st day of October 2024

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WILDLIFE WARRIORS LTD

Opinion

We have audited the financial report of Wildlife Warriors Ltd (the registered entity), which comprises the statement of financial position as at 30 June 2024, 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 policy information and the directors' declaration.

In our opinion, the accompanying financial report of the entity:

- i. presents fairly, in all material respects, the entity's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1 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 Registered Entity in accordance with the auditor independence requirements of the ACNC Act, 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 registered entity's annual report for the year ended 30 June 2024, 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 appears to be materially misstated.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the directors 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.

The directors of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

WILDLIFE WARRIORS LTD
ABN: 13 102 721 513
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WILDLIFE WARRIORS LTD

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 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 Registered 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 registered 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 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.

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.

Auditor's name and signature:

Stephen J Shirley

Audit firm

sps audit

Registered Audit Company No: 546661

Address:

Unit 9, Serenity Waters
 123 Brisbane Road
 Mooloolaba Qld 4557

Dated this

21st

day of

October

2024