



WOW
WHEELS OF WELLNESS
Homeless Healthcare

24:25

**ANNUAL
REPORT**

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Reconciliation

In the spirit of reconciliation, Wheels of Wellness Homeless Healthcare acknowledges Aboriginal and Torres Strait Islander peoples as the First Nations peoples of this Country. We honour the elders, both past and present, and value the significance of Indigenous cultures and traditions. We recognise the deep spiritual connection that First Nations peoples have to land and sea. Furthermore, we appreciate the importance of cultural and traditional knowledge and are dedicated to walking alongside our clients on their journey toward health and wellbeing.



Inclusiveness

We are committed to creating inclusive spaces that foster community, friendship, and belonging. By building connections that unite us, we cultivate supportive relationships that empower individuals and ensure that everyone feels valued and included. We recognise the profound impact of these supportive relationships in providing emotional support, reducing feelings of isolation, and nurturing a sense of belonging.



WOW
WHEELS OF WELLNESS
Homeless Healthcare

Who We Are

Wheels of Wellness (WoW) Homeless Healthcare is a dedicated not-for-profit organisation dedicated to addressing the healthcare needs of socially disadvantaged and marginalised individuals, particularly those at risk of or currently experiencing homelessness. By providing essential primary and allied healthcare services through outreach clinics, WoW ensures that healthcare is accessible to individuals in their own environments. This approach is crucial given the barriers many face in accessing traditional healthcare settings.

We are committed to providing follow-up care through on-site appointments, which reflects our proactive strategy to engage clients and prioritise their health, even when it may not

be their immediate focus. Our services not only addresses urgent health needs but also fosters long-term wellbeing, making a significant impact on the lives of hundreds of clients who rely on their services.

Our client-driven approach, which tailors services to the unique needs and circumstances of each individual, reflects a deep understanding of the complexities surrounding homelessness.

"Home is not where you live, but where they understand you"

Christian Morgenstern





Vision, Mission and Values

Mission Statement

We are a trusted leader in delivering accessible, culturally safe, and trauma-informed healthcare that empowers the health, wellbeing, and self-determination of people experiencing homelessness and hardship. Through evidence-informed practice, collaboration, and sector leadership, we design and deliver models of care that respond to real-world needs and create lasting change.

Vision

A future where every person experiencing homelessness has access to culturally safe healthcare - delivered with dignity and respect.

Values

We walk alongside each person with respect, compassion, and flexibility. Our approach is guided by their voice, their pace, and their needs.





Strategic Pillars

1. Equitable and Culturally Safe Healthcare

We meet people where they are — removing barriers so everyone can access the care they need.

Wheels of Wellness is committed to delivering accessible, inclusive, and culturally safe healthcare for people experiencing homelessness and hardship. We will strengthen and expand our mobile and hub-based services, ensuring they are responsive, respectful, and easy to navigate for all clients. Equity means more than access — it means dignity, choice, and trust.

2. Sustainable and Scalable Operations

We are building a strong foundation so we can keep showing up — now and into the future.

To secure our long-term impact, we will continue to strengthen our funding base, diversify income streams, and deepen strategic partnerships. We will also explore opportunities to replicate or adapt our mobile outreach model across other regions, supported by data and community demand. Organisational resilience enables us to support the community through both stability and growth.

3. Person-Centred Practice through Evidence-Informed Decision-making

We listen, we learn, and we evolve — so the care we provide is responsive to the needs of our clients and community.

Our model of care will be grounded in evidence, shaped by lived experience, and guided by continuous improvement. We will invest in evaluation, community consultation, and collaborative design to ensure our services remain relevant, effective, and empowering. Clients and staff will have clear, consistent channels to provide feedback that informs practice, planning and growth.

4. Workforce Wellbeing, Capability and Advocacy

We care for the carers — because a supported team delivers better outcomes for everyone.

Our people are our greatest strength. We will continue to build a supportive, healthy, and high-performing workplace culture where staff and volunteers feel valued, heard, and equipped to thrive.

We also recognise the leadership role our staff and volunteers play — as advocates, educators, and connectors in the community. From mental health supports to professional development and clear communication, we will invest in the wellbeing and capability of our team, so together we can achieve our mission.

5. Strategic Leadership and Governance

We lead with integrity, insight, and inclusion — ensuring our mission is sustainable and impactful.

Our governance framework fosters transparency, accountability, and trust among our partners, including funders, strategic collaborators, the community, our team, and the clients we serve. Achieving RACGP accreditation is a key goal, as it will enhance our revenue streams and enable us to provide valuable training opportunities for healthcare professionals.

We will formally integrate lived experience into our decision-making processes, establishing ourselves as a trusted and influential voice within the sector. Through strategic branding, we aim to position WOW as a benchmark in homeless healthcare — recognised for excellence, innovation, and best practice. This identity will strengthen our leadership presence and reinforce our commitment to delivering high-quality, culturally safe care.



The Chair's Message



The past year has been one of resilience, collaboration, and meaningful impact for Wheels of Wellness. Like many not-for-profit organisations, we've faced our share of challenges, yet when I reflect on our achievements, I am filled with pride. It is a privilege to serve as Chair alongside such a dedicated and talented board, whose passion for better health outcomes inspires me every day.



Our partnerships with Cairns Hinterland Hospital & Health Service (CHHHS) and the North Queensland Primary Health Network (NQPHN) have been crucial in ensuring that people experiencing homelessness—or at risk of it—receive the primary healthcare they deserve. Our commitment is clear: to provide consistent, client-centred care for those often overlooked. We know where to look and who to engage, even when a client has no phone or fixed address, ensuring no one falls through the cracks.

Wheels of Wellness has become a trusted part of Cairns' housing and homelessness services sector. At the heart of this are our clinical teams—GPs, nurses, and our Indigenous Health Practitioner—whose expertise and continuity of care prevent health issues from escalating and reduce unnecessary hospital presentations. Building trust and rapport with clients is where real change begins.

This year also saw significant leadership transitions. I extend my sincere gratitude to Dr. Alister Keyser for his extraordinary service as both CEO and Senior Medical Officer during a demanding period. Likewise, I thank Dr. Jacki Mein for stepping into the SMO role, providing invaluable clinical and governance leadership. Both demonstrated unwavering commitment to our mission.

We also welcomed new leadership. C'Zarke Maza has joined the Board, bringing valuable legal expertise, and in November 2024 we appointed Jodi Brown as CEO. Jodi has already exceeded expectations, driving us toward our long-standing goal of achieving Royal Australian College of General Practice accreditation—a milestone since our inception in 2020.

Looking ahead, our Board has finalised a five-year strategic plan that will guide us in strengthening our community-based, outcome-driven service. None of this progress would be possible without the dedication of our directors, healthcare professionals, and support staff. Their compassion and professionalism enable us to deliver essential healthcare to those most in need.

To all of you—thank you. You make a difference every day, and together we will continue to bring healthcare to the people and places where it matters most.

With gratitude,

Yolonde
Chair





The CEO's Report



It is my privilege to present the 2025 Annual Report for Wheels of Wellness. This year has been one of both growth and resilience as we continued to walk alongside people experiencing homelessness and disadvantage in Cairns and Far North Queensland.

Personal Reflection: My First Year as CEO

As I reflect on my first year as CEO of Wheels of Wellness, I am struck by the privilege and responsibility of leading an organisation with such a vital mission. Stepping into this role just before the last AGM, I was immediately welcomed by a team whose compassion and commitment are matched only by their resilience.

This year has been a journey of learning and growth—not just for the organisation, but for me

personally. I have witnessed firsthand the challenges faced by people experiencing homelessness and disadvantage in Cairns and Far North Queensland, and I have been inspired by the stories of recovery, hope, and dignity that emerge from our work.

Early in my tenure, the closure of our drop-in hub in February presented a significant challenge for our team and clients. The hub had long been a place of connection and respite, and its closure required us to rethink

how we deliver holistic support. What surprised me most was the depth of trust our clients place in us, and the strength of our partnerships across the community. I have learned that progress is rarely linear; it is built on small, consistent steps, and on the willingness to listen, adapt, and innovate.

I am proud of the milestones we have achieved together—from advancing our clinical governance and accreditation, to expanding our outreach and wrap-around supports. Above all, I am grateful



for the opportunity to work alongside such dedicated staff, volunteers, board members, and partners. Their expertise, generosity, and unwavering belief in our mission have made this year both rewarding and transformative. I look forward to building on these foundations in the year ahead, as we continue to stand alongside those who need us most.

Adapting Our Service Model

The closure of our drop-in hub was a significant transition for Wheels of Wellness and our clients. To ensure continuity of care and maintain our commitment to holistic support, we integrated our social worker into the clinical space downstairs. This move allowed us to continue providing essential social and emotional wellbeing services directly alongside medical care.

By bringing our social worker into the heart of our clinical operations, clients were able to access counselling, case management, and practical support in a more streamlined and accessible way. This integration strengthened our wraparound model, ensuring that even without a dedicated hub, our clients' emotional and social needs were met with the same compassion and expertise.

Strengthening Access to Healthcare

Wheels of Wellness delivered more than 5000 occasions of care this year through our Draper Street clinic and mobile outreach services. From GP care and chronic disease management to mental health support, social connection, and the provision of essentials, we remain the only dedicated fixed and mobile healthcare provider for people experiencing homelessness in our region.



Collaboration in Action: A Partner's Perspective

“Where do I even begin? I’m honestly overwhelmed by the incredible level of support that Wayne and the team of doctors from WOW Health Services have provided to our participants... Your ongoing support makes a real difference in the lives of our participants.”

— **Albert B Karo, Case Manager,
Jama Bana Program,
Anglicare North
Queensland**

from our patient satisfaction survey, we are well on track to formal recognition. This work has also positioned us to access new funding streams such as the Workforce Incentive Program.

Partnerships and Community

Our ability to provide wraparound support was further strengthened through new partnerships with organisations such as Thread Together, Baby Gives Back, JCU Dental School Students and Small World Journeys. These collaborations enabled us to offer essentials like clothing, baby supplies, dental care and dignity packs, ensuring our clients' basic needs were met alongside their healthcare. By working closely with these partners, we were able to extend our reach and increase our impact, even as our service delivery model evolved.

We also secured a new contract with the Northern Queensland Primary Health Network (NQPHN) to commence delivery of weekly medical outreach service in a First Nations Women's shelter in Cairns in July 2025. This initiative will expand our reach and ensure that women and children experiencing homelessness have access to safe, trauma-informed healthcare.

Governance and Sustainability

We have continued to strengthen our governance and accountability. This year marked the development of WOW's first formal Risk Appetite Statement, outlining our tolerance across key risk categories—clinical, financial, service delivery, and innovation—and reflecting our commitment to balancing safety with growth. It is now guiding the development of our Risk Register, which will support proactive risk management across the organisation.

In preparation for RACGP accreditation, we undertook a complete rewrite of all policies and procedures. This was a significant body of work that has strengthened our clinical governance, operational clarity, and alignment with national standards. I want to acknowledge Brenda Been, our Practice Manager, for her tireless effort

and leadership throughout the accreditation process. Brenda's dedication, attention to detail, and unwavering commitment have been instrumental in driving this work forward.

These efforts are aligned with our strategic plan and accreditation goals, ensuring WOW remains resilient, transparent, and responsive to the needs of our community.

Financial Overview

Wheels of Wellness continues to operate in a challenging funding environment, where the need for our services grows but core funding remains largely unchanged. Despite a modest increase in total revenue this year—reaching \$1.55 million—our organisation relies on annual grants and short-term contracts that require ongoing renewal and advocacy. This reality means we must carefully manage every dollar and plan with caution.

Key Financial Highlights

» **Total revenue** increased slightly to \$1,550,814, supported by stable government grants, a rise in Medicare revenue, and increased donations.



» **Net assets** grew by 37%, from \$261,004 to \$358,584, reflecting prudent management and the accumulation of operating surpluses.

» **Cash reserves** nearly doubled, from \$209,598 to \$400,010, providing a vital buffer to cover outstanding liabilities and ensure continuity of care.

» **Operating surplus** for the year was \$97,580, which, while modest, is essential for maintaining service delivery in the face of unpredictable funding cycles.

» **Significant investment** in equipment and infrastructure (\$147,788) supports our ability to deliver quality care and adapt to changing needs.

While these figures demonstrate resilience and sound financial stewardship, they do not reflect excess. Our reserves are not a luxury—they are a necessity. They allow us to meet staff wages, supplier payments, and program costs even if there are delays or gaps in funding. The uncertainty of annual funding cycles and the lack of growth in core grants make long-term planning difficult and can impact staff wellbeing and morale.

Advocacy for Sustainability

To address these challenges, we are actively advocating for more secure, multi-year funding arrangements with our partners and government agencies. Sustainable funding would allow us to plan ahead, invest in staff development, and expand our services to meet growing community needs. Until then, our prudent financial management—including maintaining healthy cash reserves—remains essential for

covering outstanding liabilities and ensuring continuity of care.

We are deeply grateful for the ongoing support of our funders, donors, and community partners, and we will continue to champion the need for stable, long-term investment in our mission.

Our People

Wheels of Wellness is driven by a dedicated team of staff and volunteers who embody compassion, professionalism, and commitment. Their work in challenging environments is both inspiring and highly valued.

We welcomed several new members to our clinical team:

» **Dr Sarah Lord**, our new as Project Clinical Lead and now SMO, brings expertise in paediatrics, women's health, and Indigenous health. Her leadership is already shaping our clinical flow and trauma-informed care initiatives.

» **Jackie Healey**, our Clinical Nurse Coordinator, has stepped into a pivotal role overseeing clinical operations and supporting our nursing and allied health team with professionalism and care.

» **Nikita Gorogo**, who joined as both Indigenous Health Worker and Receptionist, is helping bridge cultural and operational gaps in client engagement.

» **Elgina Dhillon**, our new Social Worker, adds depth to our wrap-around support model, ensuring clients receive holistic care.

I extend my heartfelt thanks to each member of our Board for



their individual commitment—for sharing their expertise, connections, and talent so freely. Their guidance and support have been instrumental in steering WOW through a year of growth and transformation.

Looking Forward

We know that demand for our services continues to grow. In the year ahead, our focus will be on:

» Expanding mobile healthcare outreach across regional communities.

» Strengthening our wrap-around model of care with more allied health and social supports.

» Building long-term financial sustainability to ensure Wheels of Wellness can continue to stand alongside those most in need.

Closing

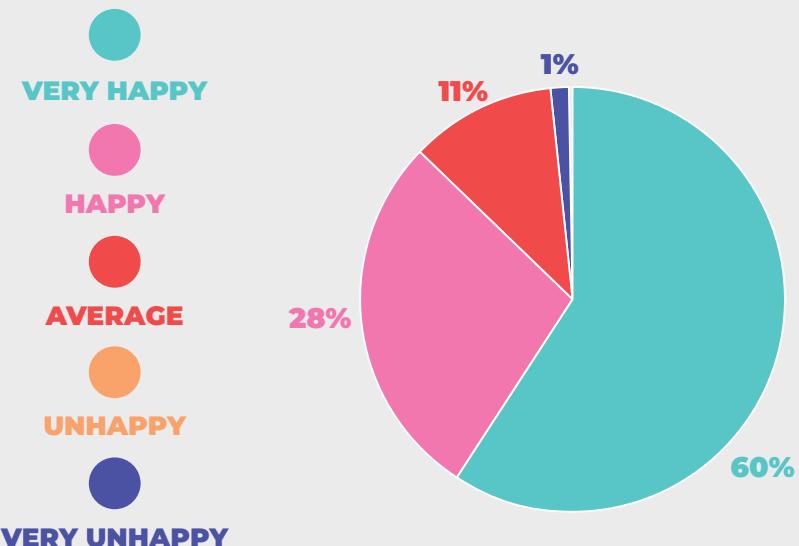
On behalf of Wheels of Wellness, I extend my gratitude to our partners, funders, volunteers, and the Cairns and FNQ community. Together, we are not just delivering healthcare—we are restoring dignity, hope, and opportunity to those who need it most.

**Jodi Brown,
Chief Executive Officer**

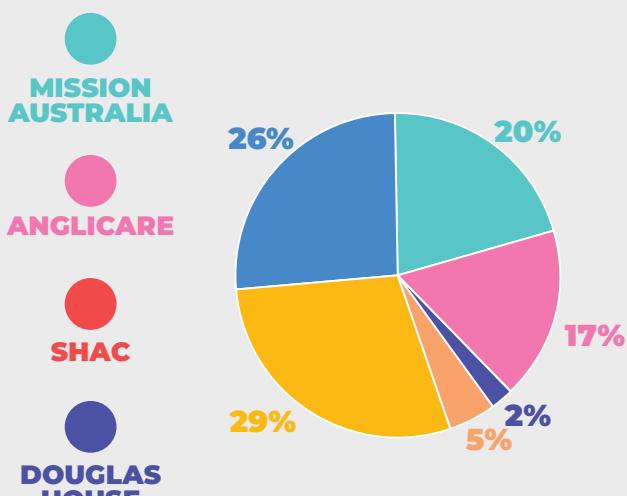


Our Impact

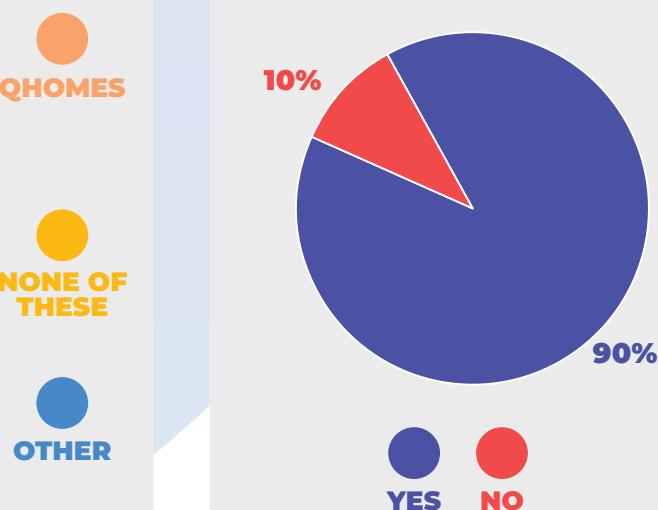
CLIENT SATISFACTION WITH THEIR VISIT TO WOW



OTHER HOMELESS SERVICES USED BY WOW CLIENTS



HEALTH IMPROVEMENT OUTCOMES



Service Summary & Client Snapshots

From 1 July 2024 to 30 June 2025

ENGAGEMENT



5,544

OCCASIONS OF SERVICE



2,172

PRIMARY HEALTHCARE CLIENTS



1,030

SOCIAL WORK CONSULTS



243

IN-HOUSE CLINICS



185

OUTREACH CLINICS

CLIENT PROFILE



53%

CLIENTS SLEPT ROUGH



52%

FIRST NATIONS PEOPLES



28%

FEMALE



47

AVERAGE AGE

TOP 4 CHRONIC CONDITIONS



MENTAL HEALTH



CARDIOVASCULAR



DIABETES



CHRONIC OBSTRUCTIVE PULMONARY DISEASE (COPD) & ASTHMA



Our Clients



Client Spotlight: Maxwell Kevin Bates

Introducing Maxwell Kevin Bates. Aged 96.

Max is originally from Melbourne, later moving to the Gold Coast in the 1960s and 70s. His career as a merchant sailor eventually brought him to Cairns, where he fell in love with the tropics and has called home for the past 15 years.

Max has been a client of Wheels of Wellness (WOW) since March 2019 and is our oldest and one of our most unique clients. He is the true definition of a gentleman—well respected by all who meet him.

At 94, Max was still riding his BMX bike across town for daily chores, shopping, and visits to Rosie's clinic for medical help, a meal, or just to socialise.

"If it wasn't for WOW I don't know if things would be as good as they are now. WOW has helped me for many years, and I thank them for all they have done."

WOW has always been there for Max, providing help and advice whenever he needs it. As Max says:

"I would recommend WOW to anybody who is homeless or needs help. WOW has been a lifesaver, always truthful and supportive."



Kollene's Story: Finding Trust and a Safe Place

When we first met Kollene, she was staying in a homeless shelter and feeling uncertain about her future. "My name is Kollene, and I am a proud Aboriginal woman. Life hasn't always been easy—I've faced many setbacks." At first, she didn't want to engage with any Indigenous Health Services because, as she explained, "I had relatives working there, and that made me uncomfortable."

Her journey with WOW began when we reached out to her at the shelter. "I wanted to go home, but I stayed—and that's when I first met you and Dr Irene. I remember that moment clearly." Over time, trust grew. "After engaging several more times, I was formally diagnosed with ADHD. That diagnosis changed my life. I started counselling, did some therapy, and slowly things began to improve."

Now, Kollene says, "I love going to work because WOW makes it easy for me to access care." Trusting people has always been hard for her, but WOW has given her a safe place. "I find it hard to trust people, but now I have a place to go. Even if I move away, I know I'll always come back." Her journey speaks to resilience and hope: "My physical and mental wellbeing have improved so much. Thank you, WOW, for helping me find hope and health again."

Meet Craig: A Journey of Change



Craig's life was in crisis. At 60, he was living rough and battling a long-standing alcohol dependency. In just 10 weeks, he presented to the Emergency Department 24 times—often unconscious and heavily intoxicated. While he occasionally visited WOW, engagement was minimal. Mission Australia tried to help, but without a safe detox option, progress was impossible.

Everything changed when Craig developed serious wounds that

required hospital treatment. He came to WOW for wound care and a GP review. During that visit, our GP uncovered a previously undiagnosed work-related injury that Craig had been self-medicating with alcohol—a critical insight that shaped his care plan. An impromptu case conference between WOW clinicians and Mission Australia staff set the stage for coordinated support.

With regular wound dressings and GP follow-up three times a week, Craig became engaged, communicative, and motivated. Only after this consistent care did Mission Australia secure stable housing—a turning point that gave Craig the confidence to attempt detox. WOW then supported him through a formal

residential rehabilitation program, something that had once seemed out of reach.

Today, Craig hasn't had a single hospital presentation since March 2025. He completed rehab successfully, attends all his health appointments, and has made remarkable improvements in hygiene, communication, and outlook. Described as "like a new man"—positive, clean, and talkative—Craig is now volunteering and seeking work.

Craig's story demonstrates the power of collaboration and trust—and how housing is a critical social determinant of health. With stability and integrated care, a life once defined by crisis is now filled with hope and opportunity.

Building a Better Life: Beven's Perspective

Introducing Beven Vonsendon, originally from Mt Isa.

Beven first connected with the WOW clinic in 2016 at the Anglican church, meeting Dr Amanda Roberts and a visiting psychiatrist. At that time, Beven was struggling with drugs, alcohol, anxiety, and depression.

"Back then I was in a very low time of my life, using drugs and alcohol to make things better, to take away the pain, anxiety and depression. Since I have been with WOW my life started to change—it didn't happen overnight, but I persisted in making my life better."

With WOW's ongoing support, Beven found a safe place to yarn, eat, and learn to help others facing similar challenges.

"It's amazing what a yarn and cup of tea can do. I felt relaxed, had a feed to fill my belly. I had a place that was safe during the day and a place that supported me through my physical and mental health journey."

Today, Beven's life is transformed. He has a house, a car, improved health, and is now a proud grandad.



"People always comment on my appearance, 'hey bro you look deadly' or 'you are looking well'. My outlook on life is positive, and I receive every day as a blessing. My thanks and gratitude to the WOW family—much appreciated always."



External Review Highlights



“Strong partnerships and a focus on cultural safety are key strengths.”

— Dr Shane Warren, Independent Service Review, 2024



“WOW is a critical partner in the Cairns homelessness system and a model for future policy reform.”

— Dr Shane Warren, Independent Service Review, 2024



In 2024, Wheels of Wellness (WOW) commissioned an independent review of our service delivery model by Dr Shane Warren. The review found that WOW excels at delivering person-centred care and culturally safe services—qualities that are at the heart of our mission and daily practice.

Dr Warren highlighted that strong partnerships and a focus on cultural safety are key strengths of WOW. Our collaborative approach, working closely with Queensland Health and a range of community organisations, ensures that clients receive holistic, accessible, and respectful care. The review also recognized WOW as a critical partner in the Cairns homelessness system and a model for future policy reform, underscoring our leadership and innovation in addressing the complex needs of people experiencing homelessness.

These findings affirm the unique value WOW brings to the Cairns region—not only through direct health and wellbeing services, but also by shaping best practice and driving positive change across the broader service system. The following section shares the tangible impact of our work, illustrated through data, stories, and the voices of those we serve.



“WOW excels at delivering person-centred care and culturally safe services.”

— Dr Shane Warren, Independent Service Review, 2024



Life Expectancy and Homelessness

People experiencing homelessness in Australia have a median age at death of just 55 years—almost 30 years younger than the general population. Most of these deaths are considered potentially avoidable, with leading causes including overdose, suicide, chronic disease, and barriers to accessing timely health care.

At WOW, every client who returns for follow-up is a success story. Ongoing engagement is our best chance to prevent unnecessary deaths and help close this tragic life expectancy gap.

We honour the memory of clients we have lost, knowing that each life matters and motivates our ongoing work.



In loving memory, we remember:

Chase Adams

Theresa Ampeybegan

Giovanni Concas

Anthony Dean

Dennis Gluyas

Ruby Nomoa

Jeffrey Saunders

George Sime

Brett Vinck

*May you
rest in peace*



The Changing Face of Homelessness

Over the past few years, Wheels of Wellness has witnessed significant shifts in the profile and circumstances of people experiencing homelessness in our region. The traditional image of homelessness—rough sleeping in public spaces—now represents only part of a much broader and more complex reality.

Increasingly, we are seeing families, older adults, young people, and women affected by homelessness, often for the first time. Many are living in cars, couch surfing, or staying in temporary accommodation, hidden from view and at greater risk of poor health and social isolation. The ongoing housing crisis, rising living costs, and limited access to affordable rentals have pushed more people into precarious living situations, even those who have never previously faced homelessness.

Mental health challenges, domestic and family violence, and

financial insecurity are now more prominent drivers of homelessness among our clients. Our team has responded by adapting our outreach and support services, strengthening partnerships with specialist agencies, and advocating for more inclusive and trauma-informed care.

This changing landscape demands flexible, innovative approaches and a commitment to walking alongside people wherever they are—whether on the streets, in shelters, or in temporary accommodation. Wheels of Wellness remains dedicated to meeting these evolving needs, restoring dignity, and supporting recovery for all members of our community.



“Your flexibility, particularly with accommodating early morning starts, has been instrumental in meeting the unique and complex needs of our clients... Your contribution remains an invaluable part of our collective effort to improve health and wellbeing outcomes for our community.”

— Toni Murphy, Senior Team Leader, Bama Dakil Diversionary Centre

Who are the Homeless in Cairns?

Primary

No Accommodation
Rough Sleepers



Secondary

Temporary Shelters
such as emergency accommodation, refuges, or “couch surfing”



Tertiary

Accommodation that falls below minimum community standards, such as boarding houses and caravan parks





Our Team



Board of Directors



JODI BROWN

CEO

(commenced 7 November 2024)

Our heartfelt appreciation goes to the voluntary directors of WOW, whose commitment and expertise are vital to our organisation's success. Their leadership in strategic direction, governance, and financial oversight ensures we remain focused on delivering the best outcomes for our clients.



YOLONDE ENTSCH
Chair



GREG STANTON
Treasurer



ANGE HAMMACOTT
Board Member



CHRIS ANDERSON
Board Member



C'ZARKE MAZA
Board Member



DR CLAIRE NICHOLLS
Board Member (joined in November 2025)

Farewell

This year, we bid farewell to three clinical team members who have each contributed to Wheels of Wellness. Dr Alister Keyser, who served as Chief Executive Officer until November 2024 and Senior Medical Officer, supported service delivery and

clinical operations during a period of transition. Dr Julia Driscoll, our GP, who provided compassionate care to clients across our clinics and outreach programs. Christine Strong, our Mental Health Social Worker, who delivered essential mental

health support and introduced creative initiatives such as the Art of Mental Health program, offering clients a safe space for expression and connection. We thank Alister, Julia, and Christine for their efforts and wish them every success in the future.



BRENDA BEEN
Practice Manager



DR IRENE TJHUNG
Doctor



DR AGU PEPELA
Doctor



DR SARAH LORD
Clinical Project Lead



JACKIE HEALEY
Clinical Nurse Coordinator & Mental Health Nurse



WAYNE CHRISTIAN
Indigenous Health Practitioner



ALEXIS (LEXY) CARROLL
Clinical Nurse



SARAH VAGGS
Clinical Nurse



ELGINA DHILLON
Social Worker



NIKITA GOROGO
Medical Receptionist & Indigenous Health Worker

»»» Team

We are committed to an inclusive environment where we value the unique stories and cultural backgrounds of our staff.

By leveraging these diverse experiences, we are able to connect more effectively with clients and other service providers and stakeholders, ultimately strengthening the sense of community. This approach has and does enhance relationships and promotes a deeper understanding and support for the people we serve.



Funders

Wheels of Wellness gratefully acknowledges the vital support of our formal funding partners, whose contributions make our core services possible. We are equally thankful for the generosity of philanthropic organisations, local businesses, and community groups, whose ongoing support and collaboration help us extend our reach and impact for vulnerable and marginalised people in Far North Queensland.



» Government Partners



Cairns and Hinterland Hospital and Health Service

Northern Queensland Primary Health Network (NQPHN) funds WoW to deliver a General Practice for Homeless and Other Vulnerable People Program. It is through this program that WoW provides GP-led and Indigenous Health Practitioner-led outreach clinics to people experiencing homelessness and those who are sleeping rough.

phn NORTHERN QUEENSLAND

An Australian Government Initiative

WoW has partnered with the Cairns and Hinterland Hospital and Health Service to pilot a program where people who are experiencing homelessness or sleeping rough can be referred to our service for primary healthcare or follow-up care after being admitted to Cairns Hospital. The objective is to increase client engagement with GP Practices, focus on continuity of care and healthy behaviours, with the goal of preventing adverse events and positive care outcomes and where appropriate, free up the Emergency Department.

» Philanthropic Partners





Community Supporters



Ashurst



We also thank our community for their ongoing generosity – from monthly and one-off donations to the food, clothing, and blankets they provide throughout the year.





Other Important Information

We are at a pivotal moment in our mission to enhance outreach GP clinic services, as we seek to replace our current van. The van was purchased second-hand and has served us well over the years. However we seem to be having endless issues. Our objective is to acquire a Mercedes-Benz eSprinter Panel Van, which will enable the team to extend our reach beyond the current 5km radius from our premises, a limitation imposed by the van's age and ongoing maintenance issues.

We invite philanthropic partnerships, benevolent organisations, and corporations interested in making a meaningful impact — whether to fulfill their ESG commitments or advance their Reconciliation Action Plans. To reach out to our CEO at 4019 7870.

Tax-deductible donations can be made through our website or by contacting our **Practice Manager at 4019 7870.**



HOW YOU CAN HELP

We warmly welcome contributions from individuals and community groups. In addition to cash donations, we appreciate any non-monetary support, such as tea, coffee, sugar, long-life milk, muesli bars, and new underwear for all genders, as well as crockery, teaspoons, and towels. Your generosity plays a vital role in our ability to serve WoW's clients effectively.



Contact us

WHEELS OF WELLNESS LTD

ABN: 99 637 473 968

Financial Statements

For the Year Ended 30 June 2025

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JESSUPS

INDEPENDENCE DECLARATION

TO THE DIRECTORS OF WHEELS OF WELLNESS LTD
FOR THE YEAR ENDED 30 JUNE 2025

We declare that, to the best of our knowledge and belief, in relation to the audit of Wheels of Wellness Ltd for the year ended 30 June 2025, there have been:

- no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*; and
- no contraventions of any applicable code of professional conduct.

Yours faithfully
Jessups



Darren Thamm
Partner

Dated this 14th day of November 2025



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AUSTRALIA + NEW ZEALAND

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A.B.N.: 99 194 967 950



Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2025

	Note	2025	2024
		\$	\$
Revenue	4	1,550,814	1,544,171
Finance income		2,693	31
Employee benefits expense		(1,055,882)	(946,583)
Depreciation and amortisation expense		(109,038)	(31,313)
Computer expenses		(30,233)	(31,957)
Insurance		(28,702)	(24,637)
Materials and equipment		(15,855)	(45,870)
Professional fees		(51,261)	(50,277)
Rent		(8,763)	(72,574)
Repairs and maintenance		(15,089)	(9,328)
Unexpended grant liability		(70,570)	(75,358)
Other expenses		(70,535)	(96,751)
Profit before income tax		97,580	159,554
Income tax expense		-	-
Profit for the year		97,580	159,554
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		97,580	159,554



Statement of Financial Position

As At 30 June 2025

	Note	2025	2024
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	400,010	209,598
Trade and other receivables		8,992	77,642
Other assets		26,564	24,702
TOTAL CURRENT ASSETS		435,566	311,942
NON-CURRENT ASSETS			
Property, plant and equipment	6	114,137	123,287
Right-of-use assets		47,899	-
TOTAL NON-CURRENT ASSETS		162,036	123,287
TOTAL ASSETS		597,602	435,229
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	97,958	71,705
Contract liabilities		70,570	75,357
Lease liabilities	7	48,280	-
Employee benefits		22,211	27,163
TOTAL CURRENT LIABILITIES		239,018	174,225
TOTAL LIABILITIES		239,018	174,225
NET ASSETS		358,584	261,004
EQUITY			
Retained earnings		358,584	261,004
TOTAL EQUITY		358,584	261,004

Statement of Changes in Equity

For the Year Ended 30 June 2025

	Retained Earnings \$	Total \$
Balance at 1 July 2024	261,004	261,004
Surplus/(deficit) for the year	97,580	97,580
Total other comprehensive income for the period	-	-
Balance at 30 June 2025	358,584	358,584

	Retained Earnings \$	Total \$
Balance at 1 July 2023	101,450	101,450
Surplus/(deficit) for the year	159,554	159,554
Total other comprehensive income for the period	-	-
Balance at 30 June 2024	261,004	261,004

Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025	2024
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and funding providers		1,689,790	1,599,597
Payments to suppliers and employees		(1,354,283)	(1,430,366)
Interest received		2,693	31
Net cash provided by/(used in) operating activities		338,200	169,262
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(147,788)	(62,727)
Net cash provided by/(used in) investing activities		(147,788)	(62,727)
Net increase/(decrease) in cash and cash equivalents held		190,412	106,535
Cash and cash equivalents at beginning of year		209,598	103,063
Cash and cash equivalents at end of financial year	5	400,010	209,598



Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial report covers Wheels of Wellness Ltd as an individual entity. Wheels of Wellness Ltd is a not-for-profit Company, registered and domiciled in Australia.

The principal activities of the Company for the year ended 30 June 2025 were the provision of medical services to disadvantaged members of society, via mobile GP and nurse clinics.

The functional and presentation currency of Wheels of Wellness Ltd is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

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.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations..

Grant income

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but may include delivery of services, health outcomes achieved or hours of service delivery provided.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Revenue in the scope of AASB 1058 is recognised on receipt unless it relates to a capital grant which satisfies certain criteria, in this case the grant is recognised as the asset is acquired or constructed.

(b) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Property, plant and equipment

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

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

Fixed asset class	Depreciation rate
Motor Vehicles	10-20%
Computer Equipment	2-355%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL (NIL)

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.



Notes to the Financial Statements

For the Year Ended 30 June 2025

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables and lease liabilities.

(g) Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists, the recoverable amount of the asset is estimated. Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit. Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Leases

Right-of-use asset

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model, depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease Liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

(j) Employee benefits

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year

have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Changes in the measurement of the liability are recognised in profit or loss.

(k) Economic dependence

The entity is dependent on continued funding from government or private contributions to continue its operations. The directors are of the opinion that sufficient grant funding and private contributions will be forthcoming for the next twelve months and are satisfied that the Company will be able to pay its debts as and when they fall due and payable.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

Key estimates - impairment of property, plant and equipment

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

4 Revenue and Other Income

	2025	2024
	\$	\$
Revenue from contracts with customers (AASB 15)		
- Government grants - federal	675,358	550,000
- Government grants - state	630,000	673,600
Revenue recognised on receipt (AASB 1058)		
- Medicare revenue	167,471	156,555
- Grant revenue	47,186	157,424
- Donations	29,541	5,742
- Other revenue	1,258	850
Total Revenue	1,550,814	1,544,171

5 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank and in hand	400,010	209,598
	400,010	209,598



Notes to the Financial Statements

For the Year Ended 30 June 2025

6 Property, plant and equipment

	2025	2024
	\$	\$
Office equipment		
At cost	55,168	30,550
Accumulated depreciation	(15,933)	(7,993)
Total office equipment	39,235	22,557
Motor vehicles		
At cost	165,583	165,583
Accumulated depreciation	(90,681)	(64,853)
Total motor vehicles	74,902	100,730
Total property, plant and equipment	114,137	123,287

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

	Motor Vehicles	Computer Equipment	Total
	\$	\$	\$
Year ended 30 June 2025			
Balance at the beginning of year	22,557	100,729	123,286
Additions	24,618	-	24,618
Depreciation	(7,940)	(25,827)	(33,767)
Balance at the end of the year	39,235	74,902	114,137

7 Leases

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2025					
Lease liabilities	48,902	-	-	48,902	48,280
2024					
Lease liabilities	-	-	-	-	-

8 Trade and Other Payables

	2025	2024
CURRENT	\$	\$
Trade payables	67,747	43,942
GST payable	6,028	5,544
PAYG payable	14,864	13,122
Superannuation payable	9,319	9,095
	97,958	71,705

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

9 Employee Benefits

CURRENT	2025	2024
	\$	\$
Trade payables	22,211	27,163
Provision for employee benefits	22,211	27,163

9 Members' Guarantee

The Company is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the Company. At 30 June 2025 the number of members was 5.



Notes to the Financial Statements

For the Year Ended 30 June 2025

11 Change in Accounting Policy - AASB 15 Revenue from Contracts with Customers

Background

Effective 1 July 2024, the Association adopted AASB 15 Revenue from Contracts with Customers and the related AASB 1058 Income of Not-for-Profit Entities. These standards establish a framework for recognising revenue and income that more accurately reflects the transfer of goods or services to customers and the satisfaction of performance obligations. The previous accounting policy recognised revenue on receipt of funds or when invoices were issued, without regard to specific performance obligations.

Nature of the change

Under AASB 15, revenue is now recognised when (or as) the Association satisfies a performance obligation by transferring a promised good or service to a customer. For contracts with sufficiently specific performance obligations, such as service delivery agreements, membership subscriptions providing defined benefits, and certain government funded programs, income is deferred until the related obligation is satisfied.

Income from donations and grants without sufficiently specific performance obligations continues to be recognised immediately under AASB 1058 when the asset (cash or other resource) is received.

This change has resulted in a timing difference for the recognition of revenue from some funding agreements and membership fees that were previously recognised upon receipt but are now recognised progressively as services are provided.

Application and transitional approach

The Association has adopted the new standards retrospectively, restating comparative information for the prior financial year in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The cumulative effect of initially applying the standards was adjusted through opening retained earnings as at 1 July 2024.

Impact on prior year financial statements

The aggregate effect of the change in accounting policy on the annual financial statements for the year ended 30 June 2024 is as follows:

	Previously stated	30 June 2024 Adjustments	Restated
	\$	\$	\$
Profit for the year	234,911	(75,357)	159,554
Contract liabilities		75,357	75,357
Retained earnings	336,361	(75,357)	261,004

Disclosure

The change in accounting policy does not impact the Association's cash flows; however, it affects the timing of income recognition for certain grant-funded projects and member subscriptions. Management believes the revised approach provides a more accurate representation of the Association's financial performance and obligations, ensuring revenue is recognised in line with the delivery of services and use of funds.

12 Key Management Personnel Disclosures

The names of each key management personnel during the year and to the date of this report are:

Angela Hammacott:	Board Member
C'Zarke Maza:	Board Member
Chris Anderson:	Board Member
Greg Stanton:	Director
Dr Jacqueline Mein:	Director
Yolonde Entsch:	Director
Alister Keyser:	Senior Medical Officer
Brenda Been:	Practice Manager (commenced 4 November 2024)
Christine Peters:	Practice Manager (resigned 30 October 2024)
Jodi Brown:	CEO (commenced 7 November 2024)

The total remuneration paid to key management personnel of the Company for the period ended 30 June 2025 was \$354,360 (2024: \$379,274).

13 Auditors' Remuneration

CURRENT	2025	2024
	\$	\$
Remuneration of the auditor (Darren Thamm, Jessups) for: - auditing the financial report	5,750	5,550
Total	5,750	5,550

14 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2025 (30 June 2024:None).

15 Related Parties

Key management personnel - refer to Note 12.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

16 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

17 Statutory Information

The registered office of the company is:
Wheels of Wellness Ltd
PO Box 554
Cairns North QLD 4870

The principal place of business is:
451 Draper Street
Parramatta Park QLD 4870



Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Responsible person _____

Responsible person _____

Dated _____

14 November 2025



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WHEELS OF WELLNESS LTD
FOR THE YEAR ENDED 30 JUNE 2025

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Wheels of Wellness Ltd (the registered 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 material accounting policies and the responsible entities' declaration.

In our opinion:

- giving a true and fair view of the registered entity's financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- complying with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

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

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

Emphasis of Matter – Change in Accounting Policy

Without modifying our opinion, we draw attention to Note 11 of the financial statements, which describes the Association's change in accounting policy following the adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, effective 1 July 2024. As disclosed in that note, the adoption of these standards has resulted in the restatement of comparative information and adjustments to opening accumulated funds as at 1 July 2024.

Our opinion is not modified in respect of this matter.



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A.B.N.: 99 194 967 950



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

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report / directors' report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise 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.

Responsibilities of the Responsible Entities for the Financial Report

The responsible entities 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 – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the ACNC Act and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered 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 the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

The responsible entities are responsible for overseeing the registered 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the responsible entities of the registered entity, would be in the same terms if given to the responsible entities as at the time of this auditor's report.

Jessups



Darren Thamm

Partner

Dated this 14th day of November 2025



WOW

WHEELS OF WELLNESS

Homeless Healthcare

07 4019 7870

451 Draper St, Parramatta Park QLD 4870
PO Box 554, Cairns North QLD 4870

wow.org.au