

SARRAH

SERVICES FOR AUSTRALIAN RURAL AND REMOTE ALLIED HEALTH

ANNUAL REPORT

2025



SARRAH exists so that rural and remote Australian communities have allied health services that support equitable and sustainable health and well-being.

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Annual Report 2025

INTRODUCTION

Welcome to the SARRAH 2025 Annual Report. This year's report brings together reflections from our President and CEO, updates from the Allied Health Rural Generalist (AHRG) Accreditation Council, and highlights from the 2024 Conference. It also captures key developments in allied health workforce initiatives, education programs, and member engagement.

Together, these pages reflect a year of collaboration, advocacy, and commitment to improving health outcomes in rural and remote Australia.



SERVICES FOR AUSTRALIAN RURAL AND REMOTE ALLIED HEALTH

1800 338 061

G490 Northbourne Avenue,
Dickson ACT 2602

SARRAH President's Report



Lisa Baker, SARRAH President

“...a pivotal chapter for SARRAH as we step confidently into a new phase of growth and influence.”

This year marks a pivotal chapter for SARRAH as we step confidently into a new phase of growth and influence. Welcoming new board members Robyn Adams and Ilsa Nielsen, we've strengthened our leadership and deepened our commitment to shaping the future of allied health in rural and remote Australia.

A major milestone was the release of our report exploring the concept of a College for Rural and Remote Allied Health—an initiative that will guide our work in the year ahead, alongside targeted support for rural generalists, assistants, and allied health teams.

To drive this momentum, the Board endorsed a refreshed strategic plan with four key priorities:

- Expanding Member Services – Enhancing CPD and program reach.
- Advancing the Rural Generalist Pathway – Supporting college development, career progression and partnered supports.
- Strengthening Advocacy – Championing equitable access and workforce capacity.
- Preparing for SARRAH 2026 – Building toward our national conference in Coffs Harbour.

Thank you to our dedicated board, team and members. Your passion and commitment continue to drive meaningful change for rural and remote communities across Australia.

Regards,
Lisa

SARRAH Board



Lisa Baker

President
First elected
29 November 2019



Alison Dymmott

Vice-President
First elected
21 November 2021



Scott Gibbing

First elected
16 November 2022



Michael Clarkson

Chair, Finance Audit & Risk
Committee
Appointed 22 February 2022



Laura Stuart

First elected
21 November 2023



Jack Seaton

First elected
21 November 2023



Ilsa Nielsen

First elected
21 October 2024



Robyn Adams

First elected
21 October 2024

In 2024 we saw two long-standing board directors, Julie Hulcombe and Lauren Gale, step down after serving their maximum three terms on the SARRAH Board. We sincerely thank Lauren and Julie for their outstanding contributions to SARRAH in that time.

Following the 2024 board election, SARRAH welcomed two new directors to the board: Robyn Adams and Ilsa Nielsen. We have already benefitted greatly from their expertise and look forward to continuing to learn from their substantial experience.

SARRAH's success is founded upon the passion and dedication of our members, particularly those who are committed to serving in leadership roles. Board renewal underpins diversity of thought while providing opportunities for leadership development among our membership. Our thanks go to all SARRAH members who have nominated for board positions in recent years.

As national health reform processes rolled on throughout 2024, SARRAH continued to represent rural and remote allied health professionals in consultation processes with government.

We congratulated Anita Hobson-Powell as our newly-appointed Chief Allied Health Officer (CAHO). SARRAH participates in the CAHO's industry reference group, the Primary Health Network and Allied Health peak collaboration, and is a member of the advisory committee to our first National Allied Health Workforce Strategy.

Our most significant work in 2024-25 was to consult broadly with stakeholders regarding the future of allied health rural generalism and the potential role a college of rural and remote allied health might play in supporting access to high-quality allied health services for rural and remote communities. This will inform SARRAH's focus for the years ahead.

I applaud the SARRAH Board's strength of resolve to continue supporting the work of the Allied Health Rural Generalist Accreditation Council despite Commonwealth funding for this work ceasing in September 2024. As a result, the Council was enabled to complete its assessment of James Cook University's application for accreditation, which is an important step in building the infrastructure needed to sustain the Allied Health Rural Generalist Pathway for future generations.

We are playing to our strengths, redeveloping our continuing education program to ensure our leadership and capacity-building training programs are current and accessible to members. And we have been exploring ways to continue training allied health rural generalists, so that allied health professionals are appropriately supported to deliver high-quality services to rural and remote Australia.

Thanks to our members for your ongoing loyalty and support – we can't do this without you!

Travel safe, Cath.

Chief Executive Officer's Report

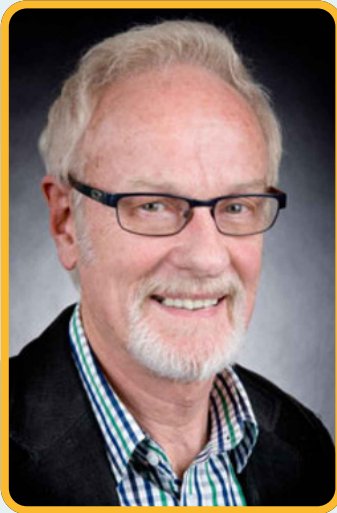


Cath Maloney, SARRAH CEO

“

We are playing to our strengths...so that allied health professionals are appropriately supported to deliver high-quality services to rural and remote Australia.

”



Report from the Allied Health Rural Generalist Accreditation Council

The Allied Health Rural Generalist Accreditation Council (the Council) remains as an independent council under Services for Australian Rural and Remote Allied Health's (SARRAH's) corporate governance structure. It has been established to accredit post-professional education programs in rural generalist practice for allied health professions as part of the Allied Health Rural Generalist (AHRG) Pathway.

Prof. David Prideaux, Chair
AHRG Accreditation Council

In the 2024–25 year the main activity of the Council was to accredit the Graduate Diploma and Masters courses in Rural Generalist Practice offered by James Cook University (JCU). An expert panel of assessors was selected and was chaired by a Council member, Associate Professor Pam Harvey of Monash University. Associate Professor Harvey is a well-respected rural generalist physiotherapist and academic. JCU was found to have met the standards for accreditation with some recommendations for further action. This activity was a significant development as it represented the first accreditation for the Council and resulted in JCU becoming the first university to deliver accredited Allied Health Rural Generalist Programs in Australia. The Council thanks the Chair and the Panel for its work.

The accreditation was conducted using an Educational Framework and Accreditation Standards for rural generalist practice developed by Queensland Health and used through an Intellectual property (IP) agreement. The Council acknowledges the work of Queensland Health and the opportunity to use the Framework and Standards. The accreditation did show that parts of the Framework and Standards may require some further development, notably Work Integrated Learning and Cultural Safety. The Council looks forward to working with Queensland Health and the SARRAH Board on further refining the Framework and Standards.

THANK YOU TO AHRG ACCREDITATION COUNCIL MEMBERS



Dr Anthea Brand



Hannah Mann



Ass Prof Pam Harvey



Dr Isabel Paton



Tara Intapanya



Cory Paulson



Adj Prof Annie Farthing

The Year in Review:

Building a Sustainable Rural and Remote Allied Health Workforce

This year has been marked by significant developments in rural and remote health policy, workforce challenges, and reform opportunities. Our focus has remained on improving access to allied health services for underserved communities and advocating for systemic changes that support sustainable, high-quality care.

SCOPE OF PRACTICE REVIEW

The final report was released in November 2024, recommending reforms to enable health professionals to work to their full scope. Notable recommendations included the development of a primary care shared skills and competencies framework, blended payment models to support multidisciplinary care – particularly in rural and remote areas – and reducing reliance on fee-for-service funding in primary care.



NATIONAL ALLIED HEALTH WORKFORCE STRATEGY (NAHWS)

Consultations provided a once-in-a-generation opportunity for the Commonwealth to lead informed, integrated workforce planning. While the final strategy has yet to be released, SARRAH has consistently and strongly advocated for an emphasis on rural generalism and the Allied Health Rural Generalist Pathway as central components.

INDUSTRY-LED WORKFORCE DEVELOPMENT INITIATIVES

The evaluation reports of The Allied Health Rural Generalist Education and Training Scheme and the Building the Rural and Remote Allied Health Assistant Workforce have demonstrated promising signs that growing a local, fit-for-purpose allied health workforce is possible with evidence-based approaches and appropriate investment. SARRAH continues to advocate for ongoing funding for these important workforce development programs.



SUSTAINABILITY CHALLENGES

The viability of rural and remote service providers remains tenuous across both public and private sectors. Chronic workforce shortages, short-term funding cycles, discriminatory NDIS pricing arrangements, Aged Care funding reforms and a continued focus on metro-centric solutions are limiting service capacity and placing financial pressures on providers. SARRAH will continue to advocate for evidence-based reforms that prioritise rural and remote communities.

The Year in Review: Maintaining Connections



CHIEF ALLIED HEALTH OFFICER, ANITA HOBSON-POWELL

Australia's second Chief Allied Health Officer was appointed in June 2024. Anita Hobson-Powell provides strategic oversight of the Australian Government's allied health agenda – including the first National Allied Health Workforce Strategy, Strengthening Medicare and Australia's Primary Health Care 10-year Plan – and provides a voice for the 300,000-strong allied health workforce.

WELCOMING THE NEW NATIONAL RURAL HEALTH COMMISSIONER

In 2024 we saw the appointment of incoming Rural Health Commissioner Professor Jenny May AM. The Commissioner's Statement of Intent included mapping of medicine, nursing and allied health training with the additional focus of rural, remote and generalist pathways, building upon the key delivery of the national rural generalist programme. SARRAH will continue to support the Commissioner's work to provide expert and evidence-based advice to government to inform key reform processes that improve access to quality allied health services to rural and remote Australians.



We take this opportunity to sincerely thank former Commissioner Assoc Prof Ruth Stewart for her consultations on the Ngayubah Gadang Consensus Statement, and her staunch support of allied health rural generalism during her tenure.

MANDAANG GUWU, FAYE MCMILLAN



After four years as Deputy National Rural Health Commissioner, Assoc Prof Faye McMillan stepped down in June 2025. Faye has been a steadfast supporter of SARRAH's work, providing an authentic example of leadership to our course participants and always prompting us to listen and think deeply about our impact. We wish Faye every success in future endeavours, and look forward to continuing our connection through our flagship leadership program.

Thank you to our Corporate Members!

In June 2025, SARRAH had 21 Corporate Members. Their financial support provides SARRAH with the resources to advocate on their behalf and for AHPs working in rural and remote Australia. The employees of these organisations currently make up the majority of our membership, and while they are non-voting members, they contribute valuable feedback to us to help shape future policy reform in this key area of SARRAH's work.



Broome
Regional Aboriginal
Medical Service



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INDIVIDUAL SUPPORT FOR LIFE.



Charles
Sturt
University



Cerebral Palsy
ALLIANCE



JAMES COOK
UNIVERSITY
AUSTRALIA



South West
Healthcare



South West
Hospital and Health Service
Building better health in the bush



THE
people
project
TASMANIA



North West

Hospital and Health Service



NSW
GOVERNMENT

Hunter New England
Local Health District



GOVERNMENT OF
WESTERN AUSTRALIA

WA Country
Health Service



UNIVERSITY of
TASMANIA



Wentworth
Healthcare



Queensland
Corrective Services



Miwatj Health
Aboriginal Corporation



wunan
HEALTH

2024 SARRAH Conference

Thriving in rural and remote allied health

Held in Mildura in October 2024, the 15th National Conference for Rural and Remote Allied Health (#SARRAH2024) brought together more than 250 professionals, educators, and advocates from across Australia to share knowledge, strengthen networks, and celebrate innovation in rural health.

The event featured dynamic presentations, community-led discussions, and practical workshops focused on improving access, equity, and outcomes for rural and remote communities. With a strong sense of collaboration and purpose, the conference reaffirmed SARRAH's commitment to supporting allied health professionals working where they're needed most.

Delegates were predominantly from rural and remote areas, and thoroughly enjoyed the conference, with 90% rating it as Excellent or Very Good. In addition to the amazing conference content, the opportunity to network face-to-face at the social events and welcome reception were highlights.

The conference showcased the importance and value of rural and remote allied health. It highlighted the need for continued investment in rural training, support for generalist pathways, and ongoing recognition of the unique innovations and contributions of allied health professionals. Delegates left inspired to advocate for sustainable solutions and stronger community engagement.





KEY THEMES AND INSIGHTS

The conference focused on several pressing issues:

- Chronic workforce shortages in allied health, especially in rural areas.
- Advocacy for a nationally-supported Allied Health Rural Generalist Pathway.
- Emphasis on culturally safe care and First Nations leadership.
- Innovative models of care including in mental health service settings, and workforce recruitment and retention innovations such as cadetships.
- Environmental and social justice impacts on health.

VOICES FROM THE FIELD

Keynote speakers shared powerful messages:

- Prof. Paul Worley (Executive Director Clinical Innovation at Riverland Mallee Coorong LHN): Called for radical transformation of health workforce development and local training.
- Dr. Anne Webster MP (Member for Mallee): Advocated for more rural university places.
- Anita Hobson-Powell (National Chief Allied Health Officer): Encouraged strengths-based advocacy.
- Kylie Stothers (Indigenous Allied Health Australia): Urged allies to support First Nations colleagues.



CONGRATULATIONS TO SARRAH 2024 AWARD RECIPIENTS

Best Abstract

Dr Nerida Hyett and Dr Pam Harvey

Buloke Loddon Gannawarra Sustainable Rural Healthcare Hubs: Allied health rural generalism in multidisciplinary primary healthcare teams



Best Presentation

Jessica Moller

Shifting the wait – OT clinics and Allied Health Assistant models of care to address access and equity challenges in a rural and remote setting



Gabriela Gauthier

Rural Link and Learn: an innovative model for local training and networking for rurally isolated allied health professionals

Natasha Bennet

Delegation to Allied Health Assistants on foot screenings and low risk care.

Esther Miller

Growing a thriving local allied health workforce through a rural cadetship model

Karen Hayes

Where are we? Spatial analysis of the Australian occupational therapy workforce

Emma Livingstone

“Your wait list is how long?”: A story of innovating speech pathology services in Mildura



Best Poster

Michael Pang

A concept analysis of continuing professional development in the context of supporting allied health professionals in regional, rural and remote Australia.



Thank you to our 2024 Conference Sponsors!



**BUSINESS
EVENTS
VICTORIA**



Mildura Rural City Council



**Queensland
Government**



**Northern Territory
Government**

phn
MURRAY

An Australian Government Initiative

**TRENTHAM
ESTATE**



**Australian Government
Department of Health
and Aged Care**



SCHS Sunraysia Community
Health Services

phn
MURRUMBIDGEE

An Australian Government Initiative



WORKFORCE DEVELOPMENT

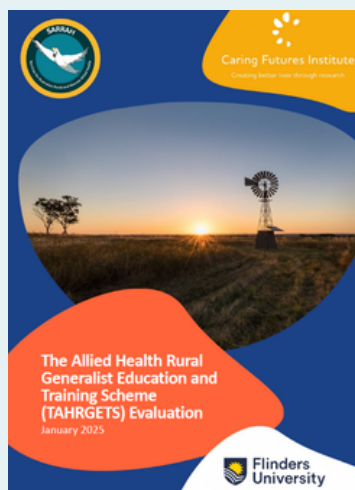
THE ALLIED HEALTH RURAL GENERALIST EDUCATION AND TRAINING SCHEME (TAHRGETS)

Flinders University completed the external evaluation of TAHRGETS in January 2025. The evaluation (available on SARRAH's website) demonstrated that rural generalist training positions show promise for improving retention, developing skills and knowledge, building capacity and providing career pathways.

SARRAH negotiated a contract extension with the Australian Department of Health until December 2025 to continue to support those trainees and workplaces finalising their training packages.

"...the impact of TAHRGETS, [is] not just for the clinicians who do the training but also for their organisation and the community"

- Dr Alison Dymmott



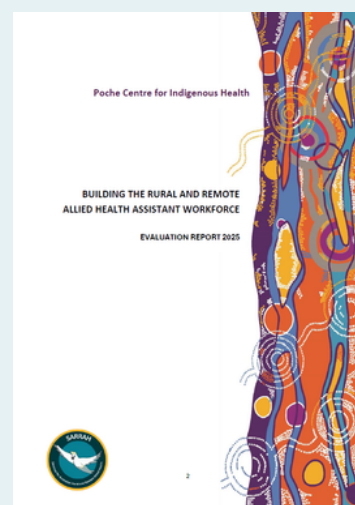
BUILDING THE RURAL AND REMOTE ALLIED HEALTH ASSISTANT WORKFORCE (BRAHAW)

The 2024–25 year saw the external evaluation of BRAHAW completed by Poche Centre for Indigenous Health. The evaluation (available on SARRAH's website) showed how valuable BRAHAW had been in establishing AHA service models in rural and remote Australian communities.

SARRAH negotiated a contract extension with the Australian Department of Health until December 2025 to continue to support those AHAs and workplaces finalising their training packages and service model development.

"[The] BRAHAW program is likely to be an effective model for increasing the number of AHAs, to support allied health practitioners to deliver local allied health services in rural and remote Australia."

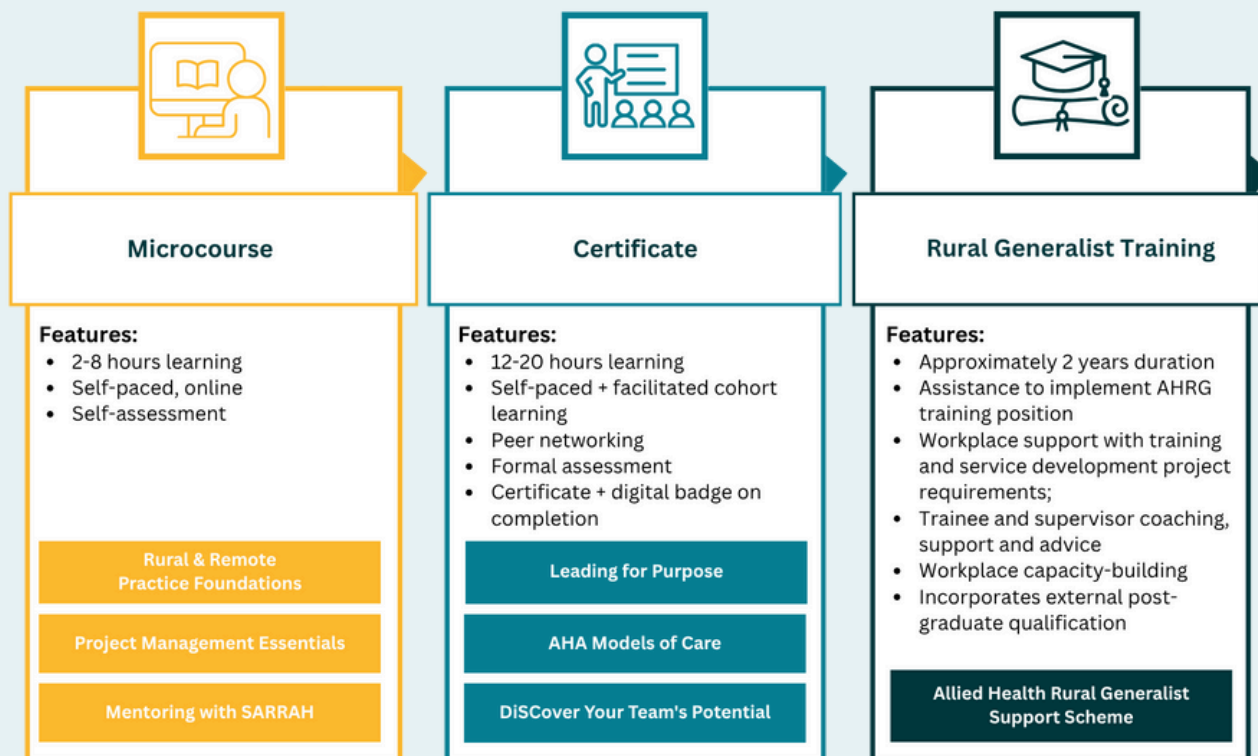
- Poche Centre for Indigenous Health





LEARNING FOR PURPOSE

Leadership and capacity-building tools for allied health professionals



Throughout 2024–25, SARRAH refreshed and restructured our suite of education programs.

- Our self-paced microcourses – Rural and Remote Practice Foundations, Mentoring with SARRAH, and Project Management Essentials – are now included in SARRAH’s standard membership.
- Our most popular programs – Leading for Purpose and AHA Models of Care – have been renewed and are offered as a blend of self-paced and facilitated online activities. We have added a new program, DiSCover Your Team’s Potential, to our suite of facilitated programs.
- Our flagship Rural Generalist Training scheme has been redesigned and presented in a prospectus for health service providers and funders in MMM3–7 regions that are interested in investing in their allied health workforce.





LEARNING FOR PURPOSE

SELF-PACED MICRO-COURSES



SARRAH Project Management Essentials is a self paced online course that gives participants the skills they need to efficiently manage projects within the Allied Health sphere, although the skills are transferrable across industries.



SARRAH Rural and Remote Practice Foundations (formerly known as the SARRAH Transition to Rural and Remote Practice Toolkit), is a self paced online course, that prepares AHPs and AHAs to work in rural and remote settings. This is your first step in the journey of rural health.



The SARRAH Mentoring course is a self paced online course, introducing members to mentoring approaches for allied health professionals.

FACILITATED COURSES



The SARRAH Allied Health Assistant Models of Care course has been offered both as a self paced online course, and as a pre-conference workshop at the SARRAH 2024 Conference. We are converting AHA Models of Care to a facilitated online course.



SARRAH's Leading For Purpose is a facilitated online course, spanning 8 weeks. Since its inception in 2021, 237 participants have completed the Leadership Course, contributing to leadership capacity in the Rural and Remote Allied Health workforce.

SARRAH
SARRAH Rural and Remote Practice Foundations
Proudly sponsored by

RURAL WORKFORCE AGENCIES



Our sincere thanks go to our sponsors of the Rural and Remote Practice Foundations. Without their support, this work is not possible.

Snapshot SARRAH Membership



- Voting (Individual members)
- Non voting (Students)
- Non voting (Active Corporate member Employees)



20%

Individual members

have full voting rights and access member discounts to SARRAH's education programs

28.6%

Students

are non-voting but have access to SARRAH's member benefits

51.4%

Corporate employees

are counted when they have activated their accounts with SARRAH to access member benefits. They do not have voting rights.



SOCIAL MEDIA

AT A GLANCE



Connected



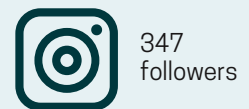
SARRAH's weekly **'Connected'** Newsletter remains our flagship communications platform where we share our policy position and jobs board. The 'Connected' Newsletter currently has 1738 subscribers. Our social media has increased its reach and engagement over this past year!

This year SARRAH adopted Bluesky as our preferred social media platform. While the following is low now, it has been steadily increasing over the past 3 months, and is expected to grow more.


SARRAH PRESENTS



The Friday Arvo Live series, run through SARRAH Circle, has increased our member engagement, and created a resource library, attracting new members.



Staff Acknowledgements



Sylvia Rosas

We were sad to say goodbye to Sylvia Rosas in 2025. Sylvia's warmth, energy, and ability to connect with people made her such a joy to work with. She played a huge part in coordinating interviews and was a driving force behind the success of the SARRAH 2024 Conference. We're so grateful for everything she contributed and wish her all the very best in whatever comes next.



Shemah Appleton

Shemah Appleton left our team in 2024, and we really felt the gap when he went. His skills in technical operations and IT kept everything running smoothly, often behind the scenes, and he was always the person you could rely on to solve any tricky problem. We're so thankful for all his hard work and wish him all the best in his next adventures.



Bonnie Collins

Bonnie Collins was part of SARRAH until late 2024. Her dedication and attention to detail were central to bringing our conference program to life, and her efforts were essential to the successful coordination of the 2024 SARRAH Conference. Her contributions have left a lasting impact, and we can't wait to see the amazing things she achieves next.

Thank you and best wishes!

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Financial Statements

For the Year Ended 30 June 2025



Services for Australian Rural
and Remote Allied Health

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

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For the Year Ended 30 June 2025

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Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Board Members' Report For the Year Ended 30 June 2025

The Board members present their report on Services for Australian Rural and Remote Allied Health Ltd for the financial year ended 30 June 2025.

General information

Board Members

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

Names	Position	Appointed/Resigned
Lisa Baker	President	Appointed 29/11/2019
Dr Alison Dymmott	Vice President	Appointed 29/11/2021
Michael Clarkson	Chair, Finance Audit & Risk	Appointed 22/02/2023
Scott Gibbings	Board Member	Appointed 16/11/2022
Jack Seaton	Board Member	Appointed 21/11/2023
Laura Stuart	Board Member	Appointed 21/11/2023
Ilsa Nielsen	Board Member	Appointed 21/10/2024
Robyn Adams	Board Member	Appointed 21/10/2024
Julie Hulcombe	Board Member	Resigned 21/10/2024
Lauren Gale	Board Member	Resigned 21/10/2024

Board members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Members' guarantee

Services for Australian Rural and Remote Allied Health Ltd is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$1 for members that are corporations and \$1 for all other members, subject to the provisions of the company's constitution.

At 30 June 2025 the collective liability of members was \$ 1,016 (2024: \$ 1,016).

Principal activities

Services for Australian Rural and Remote Allied Health Ltd (SARRAH) exists so that rural and remote Australian communities have allied health services that support equitable and sustainable health and well-being

Operating results

The surplus of the Company for the financial year amounted to \$ 79,308(2024: \$ 3,885).

Significant changes in state of affairs

The following significant changes in the state of affairs of the Company occurred during the financial year:

(i) A deed of variation of the Company's contract with the Department of Health was negotiated, extending the contract until 28 February 2026, allowing the Company to continue activities and operations for the purpose of supporting trainees through to completion until the end of December 2025. This will result in a significant change in the company's operations.

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Board Members' Report For the Year Ended 30 June 2025

Matters or circumstances arising after the end of the year

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

Future developments

The Company expects to maintain the requisite level of operations to support its contractual obligations.

Auditor's independence declaration

The auditor's independence declaration in accordance with section 60 - 40 of the of the Charities and Not-for-profits Commission Act 2012 for the year ended 30 June 2025 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: 

Director: 

Dated 20 October 2025



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PO Box 322 Curtin ACT 2605

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E info@hardwicks.com.au

www.hardwicks.com.au

Hardwicks
ABN 35 973 938 183

Hardwicks Partners Pty Ltd
ABN 21 008 401 536

Liability limited by a scheme
approved under Professional
Standards Legislation

Services for Australian Rural and Remote Allied Health Ltd

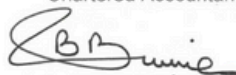
ABN: 92 088 913 517

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Directors of Services for Australian Rural and Remote Allied Health Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been:

- (i) 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* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.


Hardwicks
Chartered Accountants



Bhaumik Bumia CA
Partner

22 OCTOBER 2025
Canberra

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2025

		2025	2024 Restated
	Note	\$	\$
Revenue and other income	4	1,727,760	2,989,617
Advertising & promotion expense		(1,188)	(2,970)
Depreciation expense	5	(1,215)	(34,336)
Employee benefits expense	5	(527,330)	(1,014,583)
Project cost	5	(488,751)	(1,040,182)
Other expenses	5	(388,396)	(476,301)
Scholarship payments		(241,572)	(416,148)
Finance expenses on lease		-	(1,212)
Surplus before income tax		79,308	3,885
Income tax expense	2(b)	-	-
Surplus for the year		79,308	3,885
Other comprehensive income for the year		-	-
Total comprehensive income for the year		79,308	3,885

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Statement of Financial Position

As At 30 June 2025

	Note	2025 \$	2024 Restated \$	2024 Actuals \$
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	6	3,585,978	3,690,849	3,690,849
Trade and other receivables	7	14,175	64,373	64,373
Other financial assets	8	-	1,046,100	1,046,100
Other assets	9	19,369	130,165	130,165
TOTAL CURRENT ASSETS		3,619,522	4,931,487	4,931,487
NON-CURRENT ASSETS				
Plant and equipment	10	677	1,892	1,892
TOTAL NON-CURRENT ASSETS		677	1,892	1,892
TOTAL ASSETS		3,620,199	4,933,379	4,933,379
LIABILITIES				
CURRENT LIABILITIES				
Trade and other payables	11	35,583	60,782	60,782
Employee benefits	13	18,716	35,227	35,227
Contract liabilities	12	2,789,663	4,139,524	3,997,801
TOTAL CURRENT LIABILITIES		2,843,962	4,235,533	4,093,810
NON-CURRENT LIABILITIES				
Employee benefits	13	28,234	29,151	29,151
TOTAL NON-CURRENT LIABILITIES		28,234	29,151	29,151
TOTAL LIABILITIES		2,872,196	4,264,684	4,122,961
NET ASSETS		748,003	668,695	810,418
EQUITY				
Retained earnings		748,003	668,695	810,418
TOTAL EQUITY		748,003	668,695	810,418

The accompanying notes form part of these financial statements.

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Statement of Changes in Equity For the Year Ended 30 June 2025

2025

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2024		810,418	810,418
Prior year adjustment	21	(141,723)	(141,723)
Balance at 1 July 2024 restated		668,695	668,695
Surplus for the year		79,308	79,308
Balance at 30 June 2025		748,003	748,003

2024

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2023		696,814	696,814
Prior year adjustment	21	(32,004)	(32,004)
Balance at 1 July 2023 restated		664,810	664,810
Surplus for the year		3,885	3,885
Balance at 30 June 2024		668,695	668,695

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Statement of Cash Flows For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		440,819	1,684,835
Payments to suppliers and employees		(1,656,620)	(3,182,960)
Interest received		64,830	151,381
Net cash (used in) operating activities		(1,150,971)	(1,346,744)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from maturity of Term deposit		1,046,100	-
Investment in Term deposit		-	(46,100)
Net cash provided by / (used in) investing activities		1,046,100	(46,100)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of lease liabilities		-	(36,728)
Net cash (used in) financing activities		-	(36,728)
Net (decrease) in cash and cash equivalents held		(104,871)	(1,429,572)
Cash and cash equivalents at beginning of year		3,690,849	5,120,421
Cash and cash equivalents at end of financial year	6	3,585,978	3,690,849

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Notes to the Financial Statements

For the Year Ended 30 June 2025

The financial report covers Services for Australian Rural and Remote Allied Health Ltd (SARRAH) as an individual entity. Services for Australian Rural and Remote Allied Health Ltd is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Services for Australian Rural and Remote Allied Health 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.

Material accounting policy information relating to the preparation of these financial statements are presented below, and are consistent with prior reporting periods unless otherwise stated.

2 Material Accounting Policy Information

(a) Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2025, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

(b) Income Tax

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

(c) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control 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.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(c) Revenue and other income (continued)

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Operating Grants

When the Company receives operating grant revenue, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the Company:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Company

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

If a contract liability is recognised as a related amount above, the Company recognises income in profit or loss when or as it satisfies its obligations under the contract.

Membership subscriptions

When the Company receives membership subscription income it records the revenue in the subscription year the income relates to in accordance with AASB 15. The subscription year goes from 1 July to 30 June. If income is received before 30 June relating to the next subscription year the deferred income is recognised as a liability in the financial statements.

Interest income

Interest income is recognised using the effective interest method.

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(d) Plant and equipment

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

Depreciation

Plant and equipment is depreciated on a straight-line basis over the assets 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
Electronic equipment	30-40%
Computer software	30%
Furniture & fittings	20%

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.

(e) 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.

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.

Classification

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
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Amortised cost

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

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Notes to the Financial Statements For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(e) Financial instruments (continued)

Financial assets (continued)

Fair value through other comprehensive income - equity instruments

The Company does not have any assets that fall under this category.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

The Company does not have any assets that fall under this category.

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 amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Financial liabilities

The financial liabilities of the Company comprise trade payables.

(f) 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 and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

(g) Economic dependence

Services for Australian Rural and Remote Allied Health Ltd is dependent on the Department of Health for the majority of its revenue used to operate the business. At the date of this report the Company is in negotiations with the Department of Health regarding a possible variation to the contract which would enable the Company to continue activities and operations for the purpose of supporting trainees through to completion until the end of 2025.

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Notes to the Financial Statements For the Year Ended 30 June 2025

2 Material Accounting Policy Information (continued)

(h) Going concern

Notwithstanding the Company's surplus in net assets, the financial report has been prepared on the going concern basis. This basis has been adopted as the Company has advised it is in negotiations with the Department of Health regarding a possible variation to the contract which would enable the Company to continue activities and operations for the purpose of supporting trainees through to completion until the end of December 2025. After the conclusion of the grant deed in January 2026, SARRAH will receive a request to transfer back any remaining funds. The board has made a conservative estimate of income over the period, taking into account staffing reductions and utilisation of cash reserves, and has determined that SARRAH will remain operational for 12 months.

3 Critical Accounting Estimates and Judgments

The directors 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.

The significant estimates and judgements made have been described below.

Key estimates - impairment of 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.

Key estimates - revenue recognition

When determining the nature, timing and amount of revenue to be recognised, the following critical estimates and judgements were applied and are considered to be those that have the most significant effect on revenue recognition.

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/value, quantity and the period of transfer related to the goods or services promised.

Grants

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with a number of parties at the Company, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions.

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Critical Accounting Estimates and Judgments (continued)

Key estimates - revenue recognition (continued)

Grants received by the Company have been accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made.

If this determination was changed then the revenue recognition pattern would be different from that recognised in these financial statements

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Revenue and Other Income

Revenue from continuing operations

		2025	2024 Restated
	Note	\$	\$
Revenue from contracts with customers (AASB 15)			
- Grant income	4(a)	1,262,099	2,774,087
- Membership fees		94,743	61,573
		<u>1,356,842</u>	<u>2,835,660</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)			
- Interest income	21	21,215	40,937
- other income		349,703	113,020
		<u>370,918</u>	<u>153,957</u>
Total Revenue and other income		<u>1,727,760</u>	<u>2,989,617</u>

(a) Government grants and other assistance

	2025	2024
	\$	\$
Commonwealth government		
Department of Health	1,262,099	2,774,087
	<u>1,262,099</u>	<u>2,774,087</u>

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Notes to the Financial Statements For the Year Ended 30 June 2025

5 Result for the Year

The result for the year includes the following specific expenses:

	2025	2024
Note	\$	\$
Employee benefits expense		
Salaries & wages	471,869	915,370
Superannuation contributions	55,461	99,213
Depreciation expenses		
Depreciation expense	10(a) 1,215	34,336
Depreciation expense - right of use	-	33,121
Other expenses		
Evaluation Fees	135,000	135,000
Travel cost	46,081	95,382
Membership fees	3,714	5,797
Consultant	44,646	41,485
Insurance	12,641	13,428
Finance manager	32,346	33,874
Project cost		
Employer implementation packages	488,751	1,040,182

6 Cash and Cash Equivalents

	2025	2024
Note	\$	\$
Cash at bank and in hand	3,585,978	1,651,579
Short-term deposits	-	2,039,270
14	<u>3,585,978</u>	<u>3,690,849</u>

7 Trade and Other Receivables

	2025	2024
Note	\$	\$
CURRENT		
Trade receivables	14 14,175	63,591
GST receivable	-	782
	<u>14,175</u>	<u>64,373</u>

8 Other Financial Assets

	2025	2024
Note	\$	\$
CURRENT		
Term deposit	-	1,046,100
14	<u>-</u>	<u>1,046,100</u>

Services for Australian Rural and Remote Allied Health Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2025

9 Other assets

	2025	2024
	\$	\$
CURRENT		
Prepayments	19,369	86,550
Accrued income	-	43,615
	<u>19,369</u>	<u>130,165</u>

10 Plant and equipment

	2025	2024
	\$	\$
Electronic equipment		
At cost	49,616	49,616
Accumulated depreciation	(48,939)	(47,724)
Total electronic equipment	<u>677</u>	<u>1,892</u>
Computer software		
At cost	9,092	9,092
Accumulated depreciation	(9,092)	(9,092)
Total computer software	<u>-</u>	<u>-</u>
Total plant and equipment	<u>677</u>	<u>1,892</u>

(a) Movements in carrying amounts of plant and equipment

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

	Electronic equipment	Total
	\$	\$
Year ended 30 June 2025		
Balance at the beginning of year	1,892	1,892
Depreciation expense	(1,215)	(1,215)
Balance at the end of the year	<u>677</u>	<u>677</u>

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Notes to the Financial Statements

For the Year Ended 30 June 2025

10 Plant and equipment (continued)

(a) Movements in carrying amounts of plant and equipment (continued)

	Electronic equipment \$	Total \$
Year ended 30 June 2024		
Balance at the beginning of year	3,107	3,107
Depreciation expense	(1,215)	(1,215)
Balance at the end of the year	1,892	1,892

11 Trade and Other Payables

	Note	2025 \$	2024 \$
CURRENT			
Trade payables	14	12,889	21,944
Accrued expense	14	19,049	27,894
Other payables		3,645	10,944
		35,583	60,782

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.

12 Contract Liabilities

		2025 \$	2024 Restated \$
CURRENT			
Amounts received in advance	21	2,789,663	4,139,524
Total		2,789,663	4,139,524

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

Notes to the Financial Statements For the Year Ended 30 June 2025

13 Employee Benefits

	2025	2024
	\$	\$
CURRENT		
Provision for annual leave	18,716	35,227
	<u>18,716</u>	<u>35,227</u>
NON-CURRENT		
Provision for long service leave	28,234	29,151
	<u>28,234</u>	<u>29,151</u>

14 Financial Risk Management

The Entity's financial instruments consist mainly of deposits with banks, accounts receivable and payables.

The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:

	Note	2025	2024
		\$	\$
Financial assets			
Held at amortised cost			
Cash and cash equivalents	6	3,585,978	3,690,849
Trade receivables	7	14,175	63,591
Short term deposit	8	-	1,046,100
Total financial assets		<u>3,600,153</u>	<u>4,800,540</u>
Financial liabilities			
Financial liabilities at amortised cost			
Trade payables	11	12,889	21,944
Accrued expense	11	19,049	27,894
Total financial liabilities		<u>31,938</u>	<u>49,838</u>

15 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 \$1 each towards meeting any outstanding obligations of the Company. At 30 June 2025 the number of members was 1,016 (2024: 1,016).

16 Key Management Personnel Remuneration

The remuneration paid to key management personnel of the Company is \$ 214,995 (2024: \$ 211,815).

Notes to the Financial Statements

For the Year Ended 30 June 2025

17 Auditors' Remuneration

	2025	2024
	\$	\$
Remuneration of the auditor Hardwickes Chartered Accountants, for:		
- auditing the financial statements	9,000	8,500
Total	9,000	8,500

18 Contingencies

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

19 Related Parties

Key management personnel - refer to Note 16.

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.

The Company does not have any related party transactions during the year.

20 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.

21 Prior year error adjustment

During the year, Reconciliation of grant income, Department of health clarified that as per funding agreement, any interest earned by SARAAH on the funding money once the grant has been paid is also part of grant. On further investigation, it was noted that SARAAH has in the PYs recognised \$141,723 as interest income earned on the grant. The amounts should have instead recorded under Contract Liability.

The amount was booked as revenue for FY2024 & FY 2024 as interest income. Prior year adjustment was posted to correct the error.

The aggregate effect of the error on the annual financial statements for the year ended 30 June 2025 is as follows:

	Actuals	Adjustment	2024 Restated
	\$	\$	\$
Statement of Profit or Loss			
Revenue and other income			
Interest income	150,656	(109,719)	40,937
Total Revenue and other income	3,099,336	(109,719)	2,989,617
 Surplus for the year	 113,604	 (109,719)	 3,885

Services for Australian Rural and Remote Allied Health Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2025

21 Prior year error adjustment (continued)

	Actuals \$	Adjustment \$	2023 Restated \$
Statement of Profit or Loss			
Revenue and other income			
Interest income	78,818	(32,004)	46,814
Total Revenue and other income	2,518,194	(32,004)	2,486,190
Surplus for the year	166,912	(32,004)	134,908
Statement of Financial Position			
CURRENT LIABILITIES			
Contract Liabilities	3,997,801	141,723	4,139,524
Total Liabilities	4,122,961	141,723	4,264,684
Net Assets	810,418	(141,723)	668,695
Equity			
Retained earnings	810,418	(141,723)	668,695
Total Equity	810,418	(141,723)	668,695

22 Statutory Information

The registered office and principal place of business of the company is:

Services for Australian Rural and Remote Allied Health Ltd
G490 Northbourne Avenue
DICKSON ACT 2602

Services for Australian Rural and Remote Allied Health Ltd

ABN: 92 088 913 517

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 2022*.

Responsible person  Responsible person 

Dated 20 October 2025

Services for Australian Rural and Remote Allied Health Ltd

Independent Audit Report to the members of Services for Australian Rural and Remote Allied Health Ltd

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Services for Australian Rural and Remote Allied Health Ltd, which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the responsible persons' declaration.

In our opinion the financial report of Services for Australian Rural and Remote Allied Health Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2025 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosures 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 Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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.

Other Information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is included in the annual report, 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.

Services for Australian Rural and Remote Allied Health Ltd

Independent Audit Report to the members of Services for Australian Rural and Remote Allied Health Ltd

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 Responsible Persons for the Financial Report

The responsible persons of the Company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible persons determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Company'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 responsible persons either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

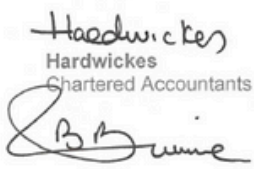
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a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

Services for Australian Rural and Remote Allied Health Ltd

Independent Audit Report to the members of Services for Australian Rural and Remote Allied Health Ltd

- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


Hardwicks
Chartered Accountants
Bhaumik Bumia CA
Partner

Canberra

22 OCTOBER 2025

THANK YOU!

SARRAH is proud to support rural and remote communities through strong allied health leadership. We thank our members for their dedication and impact.

Together, we make a difference.

Contact Us

PHONE :

1800 338 061

EMAIL :

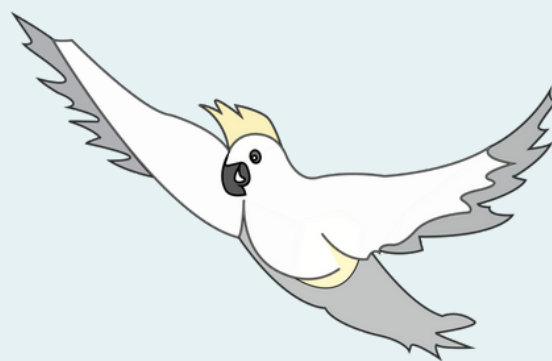
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SARRAH exists so that rural and remote Australian communities have allied health services that support equitable and sustainable health and well-being.