WINTRINGHAM LIMITED

ABN 97 007 293 478

AND CONTROLLED ENTITY

FINANCIAL STATEMENTS

30 JUNE 2026

WINTRINGHAM LIMITED
and Controlled Entity

NAPS ID 1715

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DIRECTORS' REPORT

The Directors present their report on the company and its controlled entity for the financial year ended 30 June 2026.

DIRECTORS

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

Gerard Mansour PSM	Sabine Phillips AM
Netty Horton	Bryan Lipmann AM (resigned 20 July 2025)
Dr Richard Rosewarne	Ian Davidoff
Arthur Apted	Jane Boag
Michele Lewis	Jenny Smith
Carlie Kilikas (appointed 26 March 2026)	Peter White (appointed 9 April 2026)

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

PRINCIPAL ACTIVITIES

The principal activity of the consolidated group is the provision of aged care, housing and support services to the elderly homeless or those at risk of homelessness. There has been no change in the nature of the group's principal activity during the year.

OPERATING RESULTS

The underlying consolidated deficit for the year ended 30 June 2026 was $6,902,363 for the consolidated group. Accounting standards require that capital grants be included in revenue even though these grants are used to fund the construction and refurbishment of buildings and not used to fund operational expenses. After including capital grant income and other non-operational adjustments of $7,131,884 the consolidated surplus for the year was $229,521.

DIVIDENDS

The Constitution expressly prohibits the distribution of any surplus to the members of the company and accordingly no dividend shall be paid.

MEMBERS

The company is a company limited by guarantee. If the company is wound up, the Constitution states that:
Every member of the company undertakes to contribute to the assets of the company in the event of the company being wound up while he or she is a member, or within one year of ceasing to be a member, such amount as may be required not exceeding twenty dollars ($20.00), for the payment of the debts and liabilities of the company contracted whilst the member or past member as the case may be was a member of the company, and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.
At 30 June 2026 the number of members was 38 (2025: 37) and the total amount that the members of the company are liable to contribute if the company is wound up is $760 (2025: $740).

DIRECTORS' REPORT

OBJECTIVES AND STRATEGIC DIRECTION

The current Strategic Plan for 2025 to 2030 reflects the mission that has driven our work over the past 35 years and is translated into actions and services.

The strategy is underpinned by eight core principles:

- Embedded organisational values - Options. Dignity. Rights.
- Trauma informed and enablement focussed
- Services are available when and where clients want them
- Socially & environmentally responsible
- Accessible and inclusive
- Balance growth with sustaining high quality services
- Leverage technology to optimise operational efficiency
- Financially viable

Wintringham's strategic priorities are to:

- Amplify the voice of older people at risk of, or who have experienced, homelessness
- Deliver excellent services and high quality outcomes
- Be the employer of choice for existing and new staff
- Provide great homes and maintain them well

The Board of Directors reviews the company's performance at regular board meetings by reviewing financial and non-financial information and reports from executive management.

REVIEW OF OPERATIONS

The 2026 financial year was a period of transition and reform for Wintringham. Following the announcement that company founder Bryan Lipmann AM would step down as Chief Executive Officer after almost 40 years of leadership, the Board confirmed the appointment of Jane Barnes. Jane, who held the Chief of Staff role at Wintringham for five years prior to commencing in the Chief Executive Officer role in July 2025, has more than 30 years of leadership experience across aged care, homelessness, disability and mental health services.

Wintringham continued to provide an innovative and integrated continuum of care and support for older people experiencing, or at risk of, homelessness. Services during the year included residential aged care, home support, homelessness and housing support, assertive outreach, supported social housing, National Disability Insurance Scheme (NDIS) services, recreation and a registered Supported Residential Service. Our service platform continues to demonstrate the organisation's distinctive model of combining high-quality care, housing, support and advocacy for older people with complex needs.

Wintringham also continued to work collaboratively with the Department of Health, Disability and Ageing in response to the current aged care reforms. The reforms have been a significant area of focus for the year. For residential aged care, the organisation continued to strengthen workforce planning and resource allocation to meet the requirements of the mandatory care minute regime and the new Victorian government medication administration legislation, while progressing the implementation of a new workforce management system to enhance rostering, workforce visibility and operational efficiency. A key achievement during the year was the successful recognition of all Wintringham residential aged care homes as specialised homeless services under the new Aged Care Act 2024. By June 2026, each residential aged care service had secured specialised homeless status through to March 2028, reinforcing recognition of the unique needs of the older people we support and providing continued access to specialised funding arrangements.

For our Home Support teams, preparation for and transition to the new Support at Home Program was a key focus during the year. Like all providers across the aged care sector, we worked extensively to adapt our service model to the new funding and operating environment while maintaining our commitment to delivering high-quality care to our clients. The dedication and professionalism shown by our staff throughout the implementation of the new Aged Care Act and associated reforms has been outstanding. During the year, we developed and progressed a revised operating model designed to continue meeting the needs of clients with complex needs while ensuring long-term service sustainability under the new funding framework. As part of this work, Wintringham strengthened its multidisciplinary

REVIEW OF OPERATIONS (continued)

approach to care through the expansion of social work and allied health services. These initiatives represent an important innovation in response to the changing aged care landscape, ensuring clients continue to receive holistic support that addresses housing, health, social connectedness and wellbeing. The updated operating model has resulted in a restructure of our Home Support team that will be finalised by the end of the calendar year. We commend the Department's commitment to working collaboratively with providers to develop solutions that recognise the needs of people with the most complex support requirements and help ensure they continue to receive the care and services they need.

The organisation established a Board Property Committee to provide oversight in this area and to strengthen understanding of asset condition and lifecycle requirements. The committee will support the continued identification of opportunities to expand and enhance housing solutions that support our mission.

Our current housing development in Lancefield progressed during the year. The project will deliver 12 homes to older people from the region when it is completed in February 2027. The commercial dispute relating to the housing developments completed in Coburg and Bendigo in the 2025 financial year was resolved during the year. A review of our community office and investment property portfolio was undertaken to ensure resources remain aligned with operational requirements and strategic priorities. This resulted in the consolidation of several office locations into larger existing sites and the planned sale of surplus office and investment properties, which are expected to be completed during the 2027 financial year.

To enhance workforce capability, wellbeing and engagement across our dedicated staff team, during the year we strengthened the support we provide through leadership development, resilience training, psychosocial safety initiatives, capability development, staff communication and wellbeing supports. We are also investing in additional IT solutions to support our staff. Our community teams are implementing a new client management system and as noted above, our residential aged care team are implementing a new workforce management tool. Both of these projects will support client care as well as having the objective of improving staff experience, planning, efficiency and operational control.

Despite a year characterised by significant legislative reform, organisational transition and service redesign, Wintringham continued to deliver strong outcomes for older people experiencing homelessness. Client voice, lived experience and advocacy remained central to Wintringham's work, with strong engagement and advocacy initiatives amplifying lived experience and increasing visibility for key client cohorts. The evaluation of the Audrey Rainsford Supportive Housing program confirmed strong resident outcomes, providing compelling evidence of the effectiveness of Wintringham's integrated Housing First model. Recreation programs and the annual Art Show continued to enhance wellbeing, social inclusion and community connection, helping address social isolation and improve quality of life for residents and clients. Through the dedication of our staff, volunteers, partners and supporters, we remained focused on our purpose of providing care, housing and support to some of the community's most vulnerable older people, while continuing to advocate for a future in which no older person experiences homelessness.

Residential Aged Care
Total operating revenue for our residential services was $69,421,996 (2025: $63,329,659) with the increase attributable to the increase in funding for the aged care wage increase and an increase in resident occupancy across our facilities. The result for the residential facilities was a deficit after depreciation of $3,253,011 (2025: deficit of $3,022,703). The deficit result highlights the challenge of operating under the mandatory care minute reforms and the on-going challenge of providing residential aged care services for elderly men and women experiencing homelessness or at risk of homelessness.

Home Support
Under the new Support at Home program in November 2025, we continue to find the home support environment challenging for our client cohort who don't have family and friends to assist with navigating the system and gaining access to services. Revenue from our Home Support programs was $36,730,695 up from $32,215,451 in the prior year, with this increase highlighting the importance of our specialist service for older at-risk individuals. The result for the year was a surplus of $570,881 compared with a deficit of $801,752 in 2025. The surplus for the year was generated during the first four months of the financial year prior to the commencement of the new Support at Home

REVIEW OF OPERATIONS (continued)

program. As noted above, we continue to work collaboratively with government to ensure our clients receive the care they need to live a high quality life.

Housing
After the completion of housing developments in Coburg and Bendigo in the 2025 financial year, the current year's focus was on progressing approved projects, assessing development opportunities and strengthening long-term asset planning. The Lancefield housing project progressed during the year and the project will deliver 12 homes to older people from the region when it is completed in February 2027. Excluding grants for capital projects, revenue for the year from the provision of housing was $10,003,082, up from $9,406,700 in the prior year.

Homelessness and Disability Supports
A key element of our service delivery model is our Homelessness and Housing Support programs. Wintringham provides support through various programs funded by the Victorian and Tasmanian State Government and the Commonwealth Government. These programs focus on ensuring that older people who are experiencing homelessness can access the services that they require and once housed have access to the support they need to maintain their housing and avoid the recurrence of homelessness. During the current year, management of additional housing in the northern region of Tasmania was transferred to Wintringham from Homes Tasmania. Wintringham was disappointed not to secure the renewal of the Care Finder contract in Melbourne's South East region, particularly given the positive outcomes achieved through the program for the vulnerable older people that we support. Revenue for the year for all programs was $15,964,478 up from $ 14,631,835 in the prior year.

STATE OF AFFAIRS

There has been no significant change in the state of affairs of the company during the year.

AFTER BALANCE DATE EVENTS

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.

FUTURE DEVELOPMENTS

The company expects to maintain the present principal activities and it will endeavour to grow the existing operations and develop strategies to expand the business in a financially and operationally viable manner.

AUDITOR'S INDEPENDENCE DECLARATION

The auditor's independence declaration for the year ended 30 June 2026 has been received and can be found on page 10 of the financial statements.

PROCEEDINGS ON BEHALF OF COMPANY

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The company was not a party to any such proceedings during the year.

INFORMATION ON COMPANY SECRETARIES

Michael Deschepper — Bachelor of Business, Member of the Institute of Chartered Accountants in Australia, former Deputy Chief Executive Officer of Wintringham.
Appointed August 2008.
Resigned September 2025.

Elizabeth Davis — Bachelor of Business, Member of CPA Australia, Strategic Finance Advisor of Wintringham.
Appointed February 2021.

Andrea Leicester — Bachelor of Commerce, Member of CPA Australia, Chief Financial Officer of Wintringham.
Appointed September 2025.

MEETINGS OF DIRECTORS

During the financial year, seven meetings of Directors, six executive committee meetings, six finance and audit committee meetings, four clinical governance committee meetings and one property committee meeting were held. Attendances were:

	Director's meetings		Executive committee meetings		Finance and audit committee		Clinical governance committee		Property committee meetings	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Gerard Mansour	7	7	6	6	3	3	-	-	-	-
Sabine Phillips	7	5	6	6	-	-	-	-	-	-
Netty Horton	7	6	-	-	3	1	-	-	1	1
Bryan Lipmann (resigned 20 July 2025)	-	-	1	1	-	-	-	-	-	-
Richard Rosewarne	7	5	-	-	-	-	-	-	-	-
Ian Davidoff	7	6	-	-	5	4	-	-	1	1
Arthur Apted	7	7	-	-	6	6	-	-	-	-
Jane Boag	7	7	-	-	-	5	4	4	-	-
Michele Lewis	7	7	-	-	-	-	4	4	-	-
Jenny Smith	7	7	-	-	-	-	4	4	-	-
Carlie Kilikas (appointed 26 March 2026)	2	2	-	-	1	1	-	-	-	-
Peter White (appointed 9 April 2026)	2	2	-	-	-	-	-	-	1	1

INFORMATION ON DIRECTORS

Gerard Mansour PSM FGIA — Executive Consultant, Former Commissioner for Senior Victorians, Former Ambassador for Elder Abuse Prevention, Former Chair Senior Victorians Advisory Group, Master of Arts (Research), Former CEO of Leading Age Services Australia (LASA) & former CEO of Aged Community Care Victoria (ACCV). Bachelor of Arts, Diploma of Youth Work.
Appointed Director June 2015.
President.
Member: Executive Committee.
Member: Finance and Audit Committee from February 2026.

Sabine Phillips AM — Chief Legal Counsel, TLC Healthcare, Master of Law, Master of Business (Organisational Behaviour), Bachelor of Applied Science (Advanced Nursing), Registered Nurse, Fellow of Australian Institute of Company Directors (FAICD).
Appointed Director June 2019.
Vice-President.
Member: Executive Committee.

INFORMATION ON DIRECTORS (continued)

Netty Horton	Former CEO, CatholicCare Melbourne, Former Territorial Social Programme Director, The Salvation Army, Former CEO of Council to Homeless Persons, Bachelor of Arts (Hons) Politics and Society, Masters in Public Policy, Graduate of Australian Institute of Company Directors (GAICD). Appointed Director May 1998. Member: Finance and Audit Committee until November 2025. Member: Executive Committee from November 2025. Member: Property Committee from April 2026.
Bryan Lipmann AM	Former Chief Executive Officer of Wintringham Housing. Bachelor of Economics, Bachelor of Social Work. Distinguished Alumni of La Trobe University, Melbournian of the Year (2015), Victorian Senior Australian of the Year (2026). Appointed Director November 2002. Member: Executive Committee until July 2025. Member: Finance and Audit Committee until July 2025. Member: Clinical Governance Committee until July 2025. Resigned July 2025.
Dr Richard Rosewarne	Director, Applied Aged Care Solutions, Bachelor of Science (Honours), PhD, Member of the Australian Psychological Society. Appointed Director February 2013.
Ian Davidoff	CEO/Director, Journal Student Living, Director, Citiplan Pty Ltd, Bachelor of Arts, Bachelor of Commerce, Masters in Public Policy (Frank Knox Fellow) Harvard University. Appointed Director November 2015. Member: Finance and Audit Committee until April 2026. Member: Property Committee from April 2026.
Arthur Apted	Member NGS Super Valuation Assurance Committee, Director Leslie Apted & Sons (Apteds Orchards). Bachelor of Economics, Master of Business Administration, Graduate Diploma of Applied Finance and Investment, Diploma of Financial Services. Appointed Director February 2020. Member: Finance and Audit Committee.
Jane Boag	Principal Advisor, What's the Plan, Former Head of Enterprise Risk Advisory, VMIA, Bachelor of Applied Science (Occupational Therapy), Graduate Diploma of Community Health, Graduate of Australian Institute of Company Directors (GAICD) Member of Institute of Community Directors Australia, Member Australasian Institute of Clinical Governance, Benefolk Network Member. Appointed Director February 2020. Member: Clinical Governance Committee.
Michele Lewis	Consultant to aged care, retirement housing and disability sector. Former CEO of Mecwacare, Master of Business, Graduate Diploma of Organisational Dynamics, member of the Australian College of Nursing, Graduate of Australian Institute of Company Directors (GAICD) and Australian Institute of Management Appointed Director November 2022. Member: Clinical Governance Committee.
Jenny Smith	Former CEO of Council to Homeless Persons and Chair of Homelessness Australia, Master of Public Policy and Management, Master of Social Work (Honours), Bachelor of Social Work, Bachelor of Arts, Graduate of Australian Institute of Company Directors (GAICD), PhD student, Social Work, School of Global, Urban and Social Studies, RMIT University. Appointed Director September 2023. Member: Clinical Governance Committee.

INFORMATION ON DIRECTORS (continued)

Carlie Kilikas	CEO First Service, former CEO Lions Haven for the Aged, former CEO – Manor Court, former Gold Coast Public Health Network Committee member, former Elderly Care Board Director, Lutheran Homes Group (SA) Governance Committee member (current). Bachelor of Commerce (majors in Accounting and Human Resources). Appointed Director March 2026. Member: Finance and Audit Committee from March 2026.
Peter White	Consultant social and affordable housing. Board member of the Australian Institute of Health and Welfare and CatholicCare Tasmania and President of the North Hobart Football Club. Former (inaugural) Chief Executive Officer of Homes Tasmania in the Tasmanian Government. Former Project Manager Tasmanian Government's Affordable Housing Strategy and Tasmanian Natural Gas Project. Bachelor of Business (Prop), Bachelor of Economics, Master of Business Administration, Graduate of Australian Institute of Company Directors. Appointed Director April 2026. Member: Property Committee from April 2026.

ENVIRONMENTAL ISSUES

The Group's operations are not subject to significant environmental regulations under the laws of the Commonwealth and State.

INDEMNIFYING OFFICER OR AUDITOR OF THE GROUP

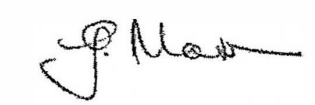
The Group has not, during or since the end of the financial year, in respect of any person who is or has been an officer or auditor of the Group or of a related body corporate:

- indemnified or made any relevant agreement for indemnifying against a liability incurred as an officer or auditor, including costs and expenses in successfully defending legal proceedings; or
- paid or agreed to pay a premium in respect of a contract insuring against a liability incurred by an officer or auditor for the costs or expenses to defend legal proceedings.

With the exception of the following matters:

During the financial year the Group has insured Directors and officers of the Group against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while acting in the capacity of officers of the Group, other than conduct involving a wilful breach of duty in relation to the Group. Details of the premium are not disclosed as required under the terms and conditions of the insurance policy.

Signed in accordance with a resolution of the Board of Directors pursuant to s.60.15 of the *Australian Charities and Not-for-profit Commission Regulation 2013*.



Gerard Mansour PSM FGIA – Director



Sabine Phillips AM – Director

Melbourne 21 October 2026

Accountants & Advisors

Take the lead

AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF

WINTRINGHAM LIMITED AND CONTROLLED ENTITY

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026 there have been:

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

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

SW Audit
Chartered Accountants

Hayley Underwood
Partner

Melbourne, 21 October 2026

Accountants & Advisors

Take the lead

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WINTRINGHAM LIMITED AND CONTROLLED ENTITY

Opinion

We have audited the financial report of Wintringham Limited (the Company) and its controlled entity (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the directors' declaration.

In our opinion, the accompanying financial report of the Company and the Group is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

a. giving a true and fair view of the Company and the Group's financial position as at 30 June 2026 and of their financial performance for the year then ended, and

b. complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 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 and the Group in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional & 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 confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

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

The directors are responsible for the other information. The other information comprises the information included in the Company and the Group's annual report for the year ended 30 June 2026, 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 Directors for the Financial Report

The directors of the Company and the Group are responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards – Simplified Disclosures, the *Australian Charities and Not-for-profits Commission Act 2012,* and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 2022 and for such internal control as the directors 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 directors are responsible for assessing the ability of the Company and the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company and the Group or to cease operations, or has no realistic alternative but to do so.

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 this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company and the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company and/or the Group'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 and/or the Group 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.
- Plan and perform the Group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the Group financial report. We are responsible for the direction, supervision and review of the work performed for the purposes of the Group audit. We remain solely responsible for our audit opinion.

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

SW

SW Audit
Chartered Accountants

Hayley Underwood
Partner

Melbourne, 22 October 2026

WINTRINGHAM LIMITED
and Controlled Entity

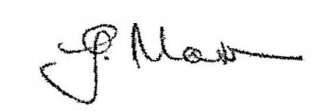
DIRECTORS' DECLARATION

In the opinion of the Board of Directors the financial report as set out on pages 15 to 42:

1. Presents a true and fair view of the financial position of Wintringham and controlled entity as at 30 June 2026 and its performance for the year ended on that date in accordance with Australian Accounting Standards – General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities of the Australian Accounting Standards Board, the *Australian Charities and Not-for- profits Commission Act 2012*, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board;

2. At the date of this statement, there are reasonable grounds to believe that Wintringham and controlled entity will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board of Directors and is signed for and on behalf of the Board of Directors by:





Gerard Mansour PSM FGIA – Director

Sabine Phillips AM – Director

Melbourne 21 October 2026

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Consolidated Group		Parent Entity	
		2026	2025	2026	2025
		$	$	$	$
Revenue	2	129,301,583	116,538,876	121,443,594	108,521,008
Other income	2	1,824,144	2,585,264	4,111,703	4,644,234
Total operating income		**131,125,727**	**119,124,140**	**125,555,297**	**113,165,242**
Employee benefits expense		(102,467,155)	(94,709,400)	(100,081,295)	(92,431,662)
Finance costs		(158,450)	(162,255)	(145,292)	(147,735)
Resident and client services		(16,657,145)	(15,406,875)	(16,463,916)	(15,178,078)
Property maintenance, utilities and insurance		(7,729,605)	(6,998,285)	(5,183,934)	(3,927,052)
Administration and other expenses		(5,253,267)	(3,691,939)	(5,246,146)	(3,984,912)
Depreciation & amortisation		(5,762,468)	(5,576,209)	(3,936,843)	(3,917,397)
Total expenses		**(138,028,090)**	**(126,544,963)**	**(131,057,426)**	**(119,586,836)**
Net operating deficit		**(6,902,363)**	**(7,420,823)**	**(5,502,129)**	**(6,421,594)**
Capital grant income	2	3,838,585	1,361,008	451,307	680,483
Profit on sale of office buildings	2	3,293,299	696,686	3,293,299	696,686
Net surplus / (deficit) for the year		**229,521**	**(5,363,129)**	**(1,757,523)**	**(5,044,425)**
Total comprehensive income / (loss) for the year		**229,521**	**(5,363,129)**	**(1,757,523)**	**(5,044,425)**

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	Consolidated Group		Parent Entity	
		2026	2025	2026	2025
		$	$	$	$
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	3	16,790,783	6,967,947	13,500,007	6,633,585
Trade and other receivables	4	3,853,790	5,249,173	3,781,502	4,617,830
Inventories	5	47,000	47,200	47,000	47,200
Financial assets	6 (a)	2,075,620	10,000,617	2,075,620	9,500,617
Assets held for sale	9	962,303	1,515,447	962,303	1,515,447
Other current assets	7	975,042	644,239	856,867	515,186
TOTAL CURRENT ASSETS		**24,704,538**	**24,424,623**	**21,223,299**	**22,829,865**
NON-CURRENT ASSETS					
Investment property	8	-	433,792	-	433,792
Property, plant and equipment	9	135,599,374	134,582,818	52,780,035	53,778,181
Intangible assets	10	620,806	897,840	620,806	897,840
Right of use assets	11	1,460,568	1,597,777	1,460,568	1,597,777
Financial assets	6 (b)	2,461,881	-	2,461,881	-
TOTAL NON-CURRENT ASSETS		**140,142,629**	**137,512,227**	**57,323,290**	**56,707,590**
TOTAL ASSETS		**164,847,167**	**161,936,850**	**78,546,589**	**79,537,455**
LIABILITIES					
CURRENT LIABILITIES					
Trade and other payables	12	11,953,074	9,564,524	8,941,448	8,851,287
Contract liabilities	13	1,550,631	1,645,070	1,473,820	1,130,984
Borrowings	14	9,369,923	9,400,856	9,362,290	9,392,860
Lease liability	15	489,394	640,619	489,394	640,619
Provisions	16	15,593,721	15,157,824	15,227,307	14,832,566
TOTAL CURRENT LIABILITIES		**38,956,743**	**36,408,893**	**35,494,259**	**34,848,316**
NON-CURRENT LIABILITIES					
Borrowings	14	178,416	186,135	-	-
Lease liability	15	1,165,218	1,129,895	1,165,218	1,129,895
Provisions	16	1,204,934	1,099,593	1,177,942	1,092,551
TOTAL NON-CURRENT LIABILITIES		**2,548,568**	**2,415,623**	**2,343,160**	**2,222,446**
TOTAL LIABILITIES		**41,505,311**	**38,824,516**	**37,837,419**	**37,070,762**
NET ASSETS		**123,341,856**	**123,112,334**	**40,709,170**	**42,466,693**
EQUITY					
Reserves	17	3,507,554	3,507,554	3,507,554	3,507,554
Retained Earnings		119,834,302	119,604,780	37,201,616	38,959,139
TOTAL EQUITY		**123,341,856**	**123,112,334**	**40,709,170**	**42,466,693**

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

Consolidated Group	Retained Earnings	Asset revaluation reserve	Total
	$	$	$
Balance at 1 July 2024	124,967,909	3,507,554	128,475,463
Deficit for the year	(5,363,129)	-	(5,363,129)
Balance at 30 June 2025	**119,604,780**	**3,507,554**	**123,112,334**
Surplus for the year	229,521	-	229,521
Balance at 30 June 2026	**119,834,302**	**3,507,554**	**123,341,856**

Parent Entity	Retained Earnings	Asset revaluation reserve	Total
	$	$	$
Balance at 1 July 2024	44,003,564	3,507,554	47,511,118
Deficit for the year	(5,044,425)	-	(5,044,425)
Balance at 30 June 2025	**38,959,139**	**3,507,554**	**42,466,693**
Deficit for the year	(1,757,523)	-	(1,757,523)
Balance at 30 June 2026	**37,201,616**	**3,507,554**	**40,709,170**

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Consolidated Group		Parent Entity	
		2026	2025	2026	2025
		$	$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts in the course of operations		136,491,946	121,225,049	127,881,349	112,966,687
Interest received		497,547	560,268	458,730	513,832
Cash payments in the course of operations		(134,489,494)	(126,947,510)	(128,575,647)	(118,231,514)
Borrowing costs		(95,446)	(75,805)	(82,288)	(61,285)
Net cash provided by / (used in) operating activities	20 (b)	2,404,553	(5,237,998)	(317,856)	(4,812,280)
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds on sale of non-current assets		4,540,687	1,126,922	4,540,687	1,126,695
Payments for property, plant and equipment		(4,864,448)	(5,204,469)	(2,056,533)	(3,490,424)
Sale / (purchase) of financial assets		5,550,312	4,062,740	5,050,312	4,062,740
Net cash provided by / (used in) investing activities		5,226,551	(14,807)	7,534,466	1,699,011
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of borrowings		(423,041)	(451,615)	(414,961)	(444,897)
Net proceeds from capital grants		2,572,964	1,105,334	22,964	192,837
Net receipt of accommodation bonds		41,809	1,137,644	41,809	1,137,644
Net cash provided by / (used in) financing activities		2,191,732	1,791,363	(350,188)	885,584
Net increase / (decrease) in cash held		9,822,836	(3,461,442)	6,866,422	(2,227,685)
Cash at the beginning of the financial year		6,967,947	10,429,389	6,633,585	8,861,270
Cash at the end of the financial year	20 (a)	**16,790,783**	**6,967,947**	**13,500,007**	**6,633,585**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES

The financial statements cover the consolidated group (the "Group") of the parent, Wintringham Limited and its controlled entity, incorporated and domiciled in Australia. The parent entity, Wintringham Limited (the "Parent entity/Company"), is a public company limited by guarantee.

The financial statements were authorised for issue on 21 October 2026 by the Board of Directors.

Basis of preparation

These consolidated financial statements are the general purpose financial statements prepared in accordance with *Australian Accounting Standards – Simplified Disclosures* and the *Australian Charities and Not-for-Profits Commission Act 2012*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

Going concern

The financial statements have been prepared on a going concern basis. This anticipates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

As at 30 June 2026, the parent entity ('Company') had a net working capital deficiency, (being current assets less current liabilities), of $14,270,960 (2025: $12,018,450) and net assets of $40,709,170 (2025: $42,466,693).

In assessing the appropriateness of the going concern basis of preparation, the Directors and management have considered the financial position, operating performance and expected future cash flows of the Company. In making this assessment, the following factors were considered:

- Accommodation Bonds/Refundable Accommodation Deposits ('Borrowings'), amounting to $9,362,290 as of 30 June 2026 (2025: $9,392,860) are classified as current liabilities as they are repayable to residents when they leave Wintringham, which may occur at any time. Based on prior year trends, it is not expected that this balance will reduce significantly in the following twelve months. Consequently, these deposits are considered to form an on-going source of long-term funding to the Company;
- Wintringham holds a managed investment fund with a fair value of $2,461,881 as of 30 June 2026. In 2026, the investment was reclassified from a current to a non-current financial asset to reflect the Board's intention to retain the investment beyond 12 months, however, the investment remains readily realisable if required to support the organisation's liquidity needs;
- One investment property is currently under contract for sale, and two additional office/investment properties are being actively marketed. Based on current market conditions and management's assessment of likely sales proceeds, these transactions are expected to increase net working capital by approximately $1,205,000 after allowing for selling costs and the carrying value of the assets held for sale;
- Wintringham has access to an undrawn overdraft facility of $1,000,000;
- While Wintringham incurred a deficit before depreciation and non-operating items in the 2026 financial year, management has identified and commenced a range of operational and cost management initiatives designed to improve financial performance and cash flows. These initiatives include tighter management of accrued leave liabilities, improvements in rostering and workforce management practices, and investment in upgraded IT systems aimed at improving operational efficiency. These initiatives, together with ongoing monitoring of

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (Continued)

operating results and cash flows, support management's expectation of improved financial performance during the 2027 financial year.

After considering the matters outlined above, the Directors have a reasonable expectation that the Company will be able to meet its obligations as and when they fall due for a period of at least twelve months from the date of approval of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

This financial report does not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the Company not continue as a going concern.

Accounting policies

(a) Principles of consolidation

The consolidated financial statements incorporate all of the assets, liabilities and results of the parent, Wintringham, and its subsidiaries. Subsidiaries are entities the parent controls. The parent controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Details of the subsidiary are provided in Note 24. The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions, balances and unrealised gains or losses on transactions between group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group.

(b) Income tax

The company is a charitable institution for the purposes of Australian taxation legislation and is therefore exempt from income tax. This exemption has been confirmed by the Australian Taxation Office. The company holds deductible gift recipient status.

(c) Revenue

Revenue recognition

Revenue arises mainly from government grant, subsidies, donations, resident fees, daily accommodation payments, rental income, interest and dividends on investments and other income.

The group recognises revenue as follows:

Client revenue

Client revenue relates to basic daily fees received as a contribution for the provision of care and accommodation services. Client revenue is recognised over time on either a daily or monthly basis as services are provided.

Government operating subsidies and grants

Government operating subsidies reflect the Group’s entitlement to receive payments from the Commonwealth and State Governments to support the specific ongoing care and accommodation needs of the individual residents.

The subsidies comprise basic amounts calculated in accordance with the Australian National Aged Care Classification (AN-ACC), Home Care Packages, Outreach grant funding and other government payments.

Government operating subsidies are derived under the Group’s contracts with customers and recognised over time as services are provided on either a daily or monthly basis.

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)

(c) Revenue (continued)

Government operating grants are provided to the Group by Commonwealth and State Governments based on defined activities or services plans required to be fulfilled by the Group such as the provision of aged care services to "at-risk" populations, providing home care services and the expansion of service areas.

Revenue arising from grants that are not subject to conditions is recognised when the Group obtains control of the funds, economic benefits are probable, and the amount can be reliably measured. Where conditions are attached to the grants which must be satisfied before the Group is eligible to receive the contribution, the recognition of revenue is deferred until those conditions are satisfied.

Grants received in advance are recognised as contract liabilities when received and revenue is recognised as the Group satisfies its obligations under the transfer based on the input method which measures progress towards satisfaction of performance obligations based on costs incurred.

Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent the conditions remain unsatisfied. Unless prohibited by contract terms, if grant monies remain unspent after programs are completed or the program completion date is reached, these unspent funds are immediately recognised as revenue.

Accommodation bond charges
Accommodation bond charges relate to other fees charged to residents in respect of care and accommodation services provided by the Group and include Daily Accommodation Payments (‘DAP’) / Daily Accommodation Contribution

(‘DAC’) payments and other accommodation charges. Accommodation bond charges are recognised over time as services are provided.

Other operating and other non-operating revenue
Other operating revenue comprises payments received for aged care or homeless services provided to external clients, reimbursements, and various sundry items. Revenue is recognised over time as services are provided by output method.

Interest Income
Interest income is recognised using the effective interest method.

Donations
Donations are recognised only when received by the Group in accordance with AASB 1058. Bequests are recognised when the Group receives confirmation from the solicitor that entitlement to the funds is uncontested, or when the legacy is received, whichever occurs earlier.

Capital Grants
When the Group receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards when the following conditions are satisfied:

(a) The grant requires the entity to use that financial asset to acquire or construct a recognisable nonfinancial asset to identified specifications;
(b) the grantor does not require the entity to transfer the non-financial asset to the transferor or other parties; and
(c) the fund transfer occurs under an enforceable agreement

The Group recognises a liability under AASB 1058 when a capital grant is received to enable the Group to construct a non-financial asset. The Group recognises income in profit or loss when or as the Group satisfies its obligations under terms of the grant. The liability is reduced for the amount recognised as income.

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)

(c) Revenue (continued)

Contributed assets
The Group receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Group recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer.
The Group recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

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

(d) Property, plant and equipment

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

Property
Freehold land and buildings are measured on a cost basis. The Group has applied the election available under AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards and elected to use a previous GAAP revaluation of land and buildings undertaken at 30 June 2000 as the deemed cost of land and buildings for the purposes of transition to AIFRS. The revaluation was, at the date of the revaluation, broadly comparable to fair value.

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

Plant and equipment
Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(i) for details of impairment).

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

Depreciation
The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line or diminishing value basis over their useful lives to the Group commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Buildings	1.67 - 2.50%
Office equipment	6 – 50%
Fixtures and fittings	9 – 18%
Motor vehicles	18.75 – 22.50%

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)

(d) Property, plant and equipment (continued)

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

Asset classes carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to accumulated funds.

(e) Asset held for sale

Non-current assets (and disposal groups) classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell. Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when sale is highly probable, and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

(f) Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the Group to further its objectives (commonly known as peppercorn or concessionary leases), the Group has elected to measure the right-of-use assets at cost on initial recognition in accordance with AASB 16 Leases.

(g) Financial instruments

The Group holds term deposits balances at amortised cost as the financial asset is managed solely to collect contractual cash flows; and the contractual terms within the financial asset give rise to cash flows that are solely payments or principal amount outstanding on specified dates.

The Group also holds a managed investment portfolio at fair value through profit and loss which is measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in profit or loss.

(h) Impairment of assets

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

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

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

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)

(h) Accommodation bonds and refundable accommodation payments (continued)

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

In accordance with the Commonwealth Department of Health, Disability and Ageing (DHDA) guidelines, aged care providers are entitled to retain a portion of a resident's accommodation bond. The amount which may be retained depends on the amount of the contribution and the length of time the resident has stayed with the provider. Accommodation bond liabilities represent that sum of accommodation bonds payable to residents at year end should they leave the aged care facility. DHDA guidelines stipulate accommodation bonds must be refunded to the resident within 14 days should they leave the facility, as such, accommodation bonds are classified as current liabilities. From 1 July 2014, when a resident enters aged care, the lump sum they may pay is now called a refundable accommodation payment. Reference to accommodation bonds in this report includes accommodation bonds and refundable accommodation payments.

(i) Economic dependence

Wintringham is dependent upon the Department of Health, Disability and Ageing for the majority of its revenue used to operate the business. At the date of this report the Board of Directors have no reason to believe the Department of Health, Disability and Ageing will not continue to support Wintringham.

(j) Critical accounting estimates and judgements

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

Key estimates – impairment
The Group assesses impairment at each reporting date by evaluating conditions specific to the group that may lead to impairment of assets. When the impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replacement costs calculations performed in assessing recoverable amounts incorporate a number of key estimates.

Key judgements – 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

(j) Critical accounting estimates and judgements

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.

Key estimates – employee provisions

As the Group expects that a portion of their employees will not use their long service leave entitlements until employment termination, the Group has calculated the salary on-costs portion of the long service liability based on historical data relating to long service leave paid on termination.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

NOTE 2: REVENUE AND OTHER INCOME

	Note	Consolidated Group 2026 $	Consolidated Group 2025 $	Parent Entity 2026 $	Parent Entity 2025 $
Operating activities					
Client revenue		18,853,556	16,605,514	10,477,786	9,308,877
Government operating subsidies and grants		108,666,612	97,697,973	107,953,172	96,177,476
Accommodation bond charges		740,453	736,175	740,453	736,175
Other operating revenue		1,040,962	1,499,214	2,272,183	2,298,480
		129,301,583	**116,538,876**	**121,443,594**	**108,521,008**
Non-operating activities					
Interest		497,547	560,268	458,730	513,832
Donations		357,271	744,592	357,271	744,592
Other non-operating revenue		969,326	1,280,404	3,295,702	3,385,810
		1,824,144	**2,585,264**	**4,111,703**	**4,644,234**
Capital and other grant income					
Government capital grants - housing & other projects	2 (a)	2,901,307	1,356,483	451,307	680,483
Non-government capital grants - housing & other	2 (a)	937,278	4,525	-	-
		3,838,585	**1,361,008**	**451,307**	**680,483**
Profit on sale of office buildings		3,293,299	696,686	3,293,299	696,686
Total revenue and other income		**138,257,611**	**121,181,834**	**129,299,903**	**114,542,411**

(a) Accounting Standards require that capital grants be included in revenue. These grants are not part of the underlying revenue of the group as they are non-recurring. The grants are being used to fund construction and refurbishment projects and have not been used for operational expenses.

(b) The Group's revenue disaggregated by pattern of revenue recognition is as follows:

Services transferred to customers: over time	130,270,909	117,819,280	124,739,296	111,906,818
	130,270,909	117,819,280	124,739,296	111,906,818
Interest recognised under AASB 9	497,547	560,268	458,730	513,832
Donations recognised under AASB 1058	357,271	744,592	357,271	744,592
Capital grant revenue recognised under AASB 1058	3,838,585	1,361,008	451,307	680,483
Profit on sale of office buildings	3,293,299	696,686	3,293,299	696,686
Total revenue	**138,257,611**	**121,181,834**	**129,299,903**	**114,542,411**

NOTE 3: CASH AND CASH EQUIVALENTS

	Note	Consolidated Group 2026 $	Consolidated Group 2025 $	Parent Entity 2026 $	Parent Entity 2025 $
Cash on hand and at bank		15,620,210	5,787,208	12,371,170	5,490,551
Resident trust funds		876,794	918,298	872,013	912,104
Cash held on behalf of others		293,779	262,441	256,824	230,930
	21 (a)	**16,790,783**	**6,967,947**	**13,500,007**	**6,633,585**

NOTE 4: TRADE AND OTHER RECEIVABLES

	Note	2026 $	2025 $	2026 $	2025 $
Trade receivables		1,085,129	1,082,356	612,618	921,521
Provision for impairment of receivables	5 (a)	(227,478)	(165,696)	(205,088)	(139,804)
Operating subsidies receivable		1,882,348	3,052,086	1,882,348	3,052,086
Reimbursement receivable from PLSA	5 (b)	817,347	636,686	763,017	598,006
Sundry receivables		39,399	163,229	31,402	156,839
GST refund due		257,045	480,512	42,095	-
Amounts receivable from associated entity		-	-	655,110	29,182
		3,853,790	**5,249,173**	**3,781,502**	**4,617,830**

	Consolidated Group $	Parent Entity $
(a) Provision for impairment of receivables		
Movement in the provision for impairment of receivables is as follows:		
Provision for impairment as at 1 July 2024	203,480	170,679
Charge for year	(2,951)	(8,900)
Written off	(34,833)	(21,975)
Provision for impairment as at 30 June 2025	**165,696**	**139,804**
Charge for year	142,225	129,742
Written off	(80,443)	(64,458)
Provision for impairment as at 30 June 2026	**227,478**	**205,088**

(b) Reimbursement receivable from PLSA

The *Victorian Long Service Benefits Portability Act 2018* came into effect on 1 July 2019 with the purpose of ensuring eligible workers in community service, contract cleaning and security industries can build up long service benefits based on the service rendered to the industry rather than service to a single employer. Consequently, the Portable Long Service Authority (PLSA) was created to administer the scheme. The Group falls under the definition of community service and thus a group of its employees are eligible and included in the scheme. Participant employers are required to pay a quarterly levy to the PLSA. Under the scheme rules, participant employers remain legally responsible for long service leave obligations (Note 17) and PLSA has an obligation to pay them benefits as a reimbursement for leave paid or payable to their employees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

NOTE 5: INVENTORIES

	Note	Consolidated Group 2026 $	Consolidated Group 2025 $	Parent Entity 2026 $	Parent Entity 2025 $
Raw materials - at cost		47,000	47,200	47,000	47,200

NOTE 6: FINANCIAL ASSETS

(a) Term deposits - at amortised cost (current)	2,075,620	7,621,370	2,075,620	7,121,370
(b) Managed investments - at fair value through profit or loss (non current)	2,461,881	2,379,247	2,461,881	2,379,247
	4,537,501	**10,000,617**	**4,537,501**	**9,500,617**

(b) The Board determined that the Investment Fund be classified as a non-current asset as it is intended that the Fund be held for longer than 12 months. Note that this asset was classified as a current asset in the 2025 financial statements.

NOTE 7: OTHER CURRENT ASSETS

	2026 $	2025 $	2026 $	2025 $
Prepayments	**975,042**	**644,239**	**856,867**	**515,186**

NOTE 8: INVESTMENT PROPERTY

	2026 $	2025 $	2026 $	2025 $
Land and buildings - at cost	562,000	562,000	562,000	562,000
Less accumulated depreciation on buildings	(137,258)	(128,208)	(137,258)	(128,208)
Less Transfer (to) assets held for sale	(424,742)	-	(424,742)	-
Net carrying value	**-**	**433,792**	**-**	**433,792**
(a) Reconciliation of carrying amount:				
Balance at the beginning of the year	433,792	442,842	433,792	442,842
Additions / adjustments	(424,742)	-	(424,742)	-
Depreciation	(9,050)	(9,050)	(9,050)	(9,050)
Balance at the end of the year	**-**	**433,792**	**-**	**433,792**

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

	Consolidated Group		Parent Entity	
	2026	2025	2026	2025
	$	$	$	$
Current				
Assets held for sale - at cost	1,210,739	2,399,143	1,210,739	2,399,143
Less accumulated depreciation	(248,436)	(883,696)	(248,436)	(883,696)
Net carrying value	**962,303**	**1,515,447**	**962,303**	**1,515,447**
Non-current				
Land - at cost or deemed cost	24,456,886	24,456,886	15,411,134	15,411,134
Buildings - at cost or deemed cost	127,027,756	125,079,847	45,930,301	44,704,565
Less accumulated depreciation	(29,230,322)	(26,616,520)	(16,679,543)	(15,528,097)
	97,797,434	98,463,327	29,250,758	29,176,468
Plant and equipment - at cost	28,276,478	26,867,193	23,875,295	23,252,975
Less accumulated depreciation	(18,302,851)	(16,697,278)	(16,094,431)	(14,852,128)
	9,973,627	10,169,915	7,780,864	8,400,847
Assets under construction - at cost	3,371,427	1,492,690	337,279	789,732
Net carrying value	**135,599,374**	**134,582,818**	**52,780,035**	**53,778,181**
Reconciliation of carrying amounts:				
Current				
Assets held for sale				
Balance at the beginning of the year	1,515,447	498,632	1,515,447	498,632
Transfer from Land / Buildings / Plant & equip/Invest.properties	424,742	1,554,733	424,742	1,554,733
Depreciation	-	(537,918)	-	(537,918)
Assets Sold	(977,886)	-	(977,886)	-
Balance at the end of the year	**962,303**	**1,515,447**	**962,303**	**1,515,447**
Non-current				
Land				
Balance at the beginning of the year	24,456,886	24,791,886	15,411,134	15,746,134
Transfer (to) assets held for sale	-	(215,000)	-	(215,000)
Disposals	-	(120,000)	-	(120,000)
Balance at the end of the year	**24,456,886**	**24,456,886**	**15,411,134**	**15,411,134**
Buildings				
Balance at the beginning of the year	98,463,327	77,177,974	29,176,468	31,286,227
Additions / adjustments	569,157	-	36,364	-
Transfer from assets under construction	1,378,752	24,789,644	1,189,372	31,388
Transfer (to) assets held for sale	-	(801,815)	-	(801,815)
Transfer (to) plant & equipment	-	-	-	-
Depreciation	(2,613,802)	(2,574,468)	(1,151,446)	(1,211,324)
Disposals	-	(128,008)	-	(128,008)
Balance at the end of the year	**97,797,434**	**98,463,327**	**29,250,758**	**29,176,468**

NOTE 9: PROPERTY, PLANT AND EQUIPMENT (continued)

	Note	Consolidated Group		Parent Entity	
		2026	2025	2026	2025
		$	$	$	$
Plant and equipment					
Balance at the beginning of the year		10,169,915	8,476,221	8,400,847	6,941,993
Additions / adjustments		434,768	675,145	356,770	561,160
Transfer from assets under construction		1,635,447	2,972,805	926,480	2,556,057
Transfer from right-of-use assets		137,277	152,153	137,277	152,153
Depreciation		(2,308,604)	(2,016,576)	(1,945,335)	(1,720,909)
Disposals		(95,176)	(89,833)	(95,176)	(89,607)
Balance at the end of the year		**9,973,627**	**10,169,915**	**7,780,863**	**8,400,847**
Assets under construction					
Balance at the beginning of the year		1,492,690	24,750,797	789,732	472,895
Additions / adjustments		4,892,936	4,504,342	1,663,399	2,904,283
Transfer (to) Buildings / Plant & equipment		(3,014,199)	(27,762,449)	(2,115,852)	(2,587,446)
Balance at the end of the year		**3,371,427**	**1,492,690**	**337,279**	**789,732**

The Williamstown Hostel is built on land owned by the Victorian Government. Wintringham was appointed as Committee of Management for the Williamstown Homes for the Aged Reserve under Section 14 of the *Crown Land (Reserves) Act 1978* effective from 1 March 1990. The amount included in the balance at the end of the year for buildings is $2,780,714 for the consolidated group and parent entity.

The Ron Conn Residential Aged Care home and the Jack Gash housing units are built on land owned by the Victorian Government and leased to Wintringham under a 40 year peppercorn lease. The housing units in Geelong and regional Victoria are built on land owned by the Alexander Miller Estate and leased by Wintringham Housing under a 99 year peppercorn lease. The amount included in the balance at the end of the year for buildings built on this land is $34,986,281 for the consolidated group and $5,430,001 for the parent entity. Due to the inherent restrictions of leasehold land holdings, combined with government funding deed conditions, Wintringham's ability to dispose of these assets is restricted.

The Tom Fitzgerald Residential Aged Care home is built on land owned by Wintirngham Housing that is leases to Wintirngham under a 99 year peppercorn lease. The amount included in the balance at the end of the year for this site is $6,237,793 for the consolidated group and parent entity.

NOTE 10: INTANGIBLE ASSETS

	Consolidated Group		Parent Entity	
	2026 $	2025 $	2026 $	2025 $
Computer Software - at cost	1,495,619	1,495,619	1,495,619	1,495,619
Less accumulated amortisation	(874,813)	(597,779)	(874,813)	(597,779)
Total Computer Software	620,806	897,840	620,806	897,840
Assets under development - at cost	-	-	-	-
Net carrying value	**620,806**	**897,840**	**620,806**	**897,840**

Reconciliation of carrying amounts:
Movement in the carrying amount of each class of intangible assets between the beginning and the end of the current financial

Computer Software				
Balance at the beginning of the year	897,840	1,149,478	897,840	1,149,478
Additions / adjustments	-	-	-	-
Amortisation	(277,034)	(276,620)	(277,034)	(276,620)
Transfers from Assets under development	-	24,982	-	24,982
Disposals	-	-	-	-
Balance at the end of the year	**620,806**	**897,840**	**620,806**	**897,840**
Assets under Development				
Balance at the beginning of the year	-	-	-	-
Additions / adjustments	-	24,982	-	24,982
Transfers (to) Computer software	-	(24,982)	-	(24,982)
Balance at the end of the year	**-**	**-**	**-**	**-**

During the 2022 year, the Group commenced a Digital Transformation Project which involves a number of phases of implementation. The new financial system and residential care client management system were implemented in 2022 and 2023 respectively. During the 2024, a community client management system was implemented.

NOTE 11: RIGHT OF USE ASSETS

The Group's lease portfolio includes motor vehicles, office buildings and land.
Wintringham holds twenty motor vehicle commencing between 2023 and 2025 and they are three year leases all with a residual payment at the end of the period.
Wintringham holds three office building leases commencing between 2023 and 2024 and they are 3 to 7 year leases.
The Group's lease portfolio for land comprises concessionary leases that allow for the exclusive use of land (and in certain circumstances buildings) for furthering the entity's objectives. The Group may not use the underlying asset for any other purpose during the lease term without prior consent of the lessor. The leases are measured at cost in accordance with the Group's accounting policy as outlined in Note 1, as such, as no payments have been made, no cost is included in the balance sheet for the underlying assets. Where Wintringham Housing has built social housing, the housing asset is recognised on the balance sheet. The Group is dependent on each lease to further its objectives in this area. Without these concessionary leases, it would be unlikely for the Group to service the specific geographic area without additional funding support due to existing market rates in the area.

		Consolidated Group		Parent Entity	
	Note	2026	2025	2026	2025
		$	$	$	$
(a) AASB 16 related amounts recognised in the balance sheet					
Leased motor vehicles		1,097,860	799,321	1,097,860	799,321
Less accumulated depreciation		(414,358)	(254,339)	(414,358)	(254,339)
		683,502	544,982	683,502	544,982
Leased office buildings		1,668,252	2,208,551	1,668,252	2,208,551
Less accumulated depreciation		(891,186)	(1,155,756)	(891,186)	(1,155,756)
		777,066	1,052,795	777,066	1,052,795
Total Right of use assets		**1,460,568**	**1,597,777**	**1,460,568**	**1,597,777**
Reconciliation of carrying amounts:					
Leased motor vehicles					
Balance at the beginning of the year		544,982	672,043	544,982	672,043
Additions / adjustments		551,371	314,208	551,371	314,208
Transfer to Plant and equipment		(137,277)	(152,153)	(137,277)	(152,153)
Depreciation		(187,298)	(289,116)	(187,298)	(289,116)
Disposals		(88,276)	-	(88,276)	-
Balance at the end of the year		**683,502**	**544,982**	**683,502**	**544,982**

NOTE 11: RIGHT OF USE ASSETS (continued)

	Note	Consolidated Group		Parent Entity	
		2026	2025	2026	2025
		$	$	$	$
Leased office buildings					
Balance at the beginning of the year		1,052,795	1,407,603	1,052,795	1,407,603
Additions / adjustments		90,952	55,570	90,952	55,570
Depreciation		(366,681)	(410,378)	(366,681)	(410,378)
Balance at the end of the year		**777,066**	**1,052,795**	**777,066**	**1,052,795**
(b) AASB 16 related amounts recognised in the statement of profit or loss					
Depreciation charge related to right-of-use assets		553,979	699,494	553,979	699,494
Interest expense on lease liabilities		59,147	36,825	59,147	36,825
Short-term leases expense		25,975	17,661	25,975	17,661

Short-term leases is for the parent entity and relates to a month to month lease for a service office in Launceston, Tasmania.

NOTE 12: TRADE AND OTHER PAYABLES

	Note	Consolidated Group		Parent Entity	
		2026	2025	2026	2025
		$	$	$	$
Trade and construction payables		5,750,500	2,426,634	3,189,972	2,041,842
Other payables and accruals		3,225,089	2,267,402	3,088,777	2,234,203
Deposit on sale of land		-	305,808	-	305,808
Residents' fees received in advance		405,464	700,127	132,414	442,586
CDC subsidies unspent by clients		1,401,448	2,679,377	1,401,448	2,679,377
Funds in trust held on behalf of others		1,170,573	1,185,176	1,128,837	1,147,471
		11,953,074	**9,564,524**	**8,941,448**	**8,851,287**
(a) Financial liabilities at amortised cost classified as trade and other payables					
Trade and other payables					
- Total current		11,953,074	9,564,524	8,941,448	8,851,287
Less: subsidies received in advance / unspent by clients		(1,401,448)	(2,679,377)	(1,401,448)	(2,679,377)
Financial liabilities as trade and other payables	26	**10,551,626**	**6,885,147**	**7,540,000**	**6,171,910**

NOTE 13: CONTRACT LIABILITIES

The group has recognised the following contract liabilities from contracts with customers. This relates to the performance obligations from existing contracts that are unsatisfied or partially unsatisfied as at 30 June 2026. All deferred revenue is expected to be recognised in the 2027 year.

	Note	Consolidated Group		Parent Entity	
		2026	2025	2026	2025
		$	$	$	$
Subsidies received in advance		1,462,948	691,766	1,462,945	691,766
Capital grants received in advance		87,683	953,304	10,875	439,218
		1,550,631	**1,645,070**	**1,473,820**	**1,130,984**
Subsidies received in advance					
Contract liability comprised of Deferred Revenue					
Balance at the beginning of the year		691,766	1,747,674	691,766	1,747,674
Recognition of revenue from contract liabilities		(665,748)	(1,747,674)	(665,748)	(1,747,674)
Revenue received in advance		1,436,930	691,766	1,436,927	691,766
Balance at the end of the year		**1,462,948**	**691,766**	**1,462,945**	**691,766**
Capital grant received in advance					
Contract liability comprised of Deferred Revenue					
Balance at the beginning of the year		953,304	1,208,975	439,218	926,864
Recognition of revenue from contract liabilities		(5,038,585)	(1,361,008)	(451,307)	(680,483)
Revenue received in advance		4,172,964	1,105,337	22,964	192,837
Balance at the end of the year		**87,683**	**953,304**	**10,875**	**439,218**

The liability for deferred income is the unspent amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided, or conditions usually fulfilled within 12 months of receipt of the grant.

NOTE 14: BORROWINGS

	Note	Consolidated Group 2026 $	Consolidated Group 2025 $	Parent Entity 2026 $	Parent Entity 2025 $
Current					
Bank loans secured	14 (b)	7,633	7,996	-	-
Accommodation bonds	14 (c)	9,362,290	9,392,860	9,362,290	9,392,860
		9,369,923	**9,400,856**	**9,362,290**	**9,392,860**
Non-current					
Bank loans secured	14 (b)	178,416	186,135	-	-
		178,416	**186,135**	**-**	**-**
(a) The carrying amount of assets pledged as security:					
First mortgage over freehold land and buildings		4,364,795	433,792	4,364,795	433,792
Floating charge over assets		61,246,700	66,569,999	61,246,700	66,569,999
		65,611,495	**67,003,791**	**65,611,495**	**67,003,791**

(b) The bank overdraft facility, loan and chattel mortgages are secured by registered mortgages over certain freehold properties as well as a floating charge over the assets of the parent company.
(c) Under the *Aged Care Act 1997* (as amended), Wintringham, as an approved provider, guarantees the repayment of all accommodation bond and refundable accommodation deposit payments.

NOTE 15: LEASE LIABILITIES

	Note	Consolidated Group 2026 $	Consolidated Group 2025 $	Parent Entity 2026 $	Parent Entity 2025 $
Current					
Motor vehicle leases	15 (a)	218,007	286,347	218,007	286,347
Office building leases		271,387	354,272	271,387	354,272
		489,394	**640,619**	**489,394**	**640,619**
Non-current					
Motor vehicle leases	16 (a)	520,508	305,303	520,508	305,303
Office building leases		644,710	824,592	644,710	824,592
		1,165,218	**1,129,895**	**1,165,218**	**1,129,895**

(a) Motor vehicle lease liabilities are secured by the underlying leased assets.

NOTE 15: LEASE LIABILITIES (continued)

Consolidated Group & Parent Entity

The maturity analysis of lease liabilities is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in the Statement of Financial
2026					
Motor vehicle leases	218,007	520,508	-	738,515	738,515
Office building leases	271,387	644,710	-	916,097	916,097
	489,394	**1,165,218**	**-**	**1,654,612**	**1,654,612**
2025					
Motor vehicle leases	286,347	305,303	-	591,650	591,650
Office building leases	354,272	824,592	-	1,178,864	1,178,864
	640,619	**1,129,895**	**-**	**1,770,514**	**1,770,514**

NOTE 16: PROVISIONS

	Note	Consolidated Group 2026 $	Consolidated Group 2025 $	Parent Entity 2026 $	Parent Entity 2025 $
Current					
Employee entitlements - annual leave		8,199,514	7,766,884	8,032,492	7,623,290
Employee entitlements - long service leave		7,394,207	7,390,940	7,194,815	7,209,276
		15,593,721	15,157,824	15,227,307	14,832,566
Non-current					
Employee entitlements - long service leave		1,204,934	1,099,593	1,177,942	1,092,551
		16,798,655	**16,257,417**	**16,405,249**	**15,925,117**

Analysis of total provisions:

	Consolidated Group Employee Entitlements	Parent Entity Employee Entitlements
	$	$
Opening balance at 1 July 2025	16,257,417	15,925,117
Additional provisions	8,905,510	8,696,788
Amounts used	(8,364,272)	(8,216,656)
Balance at 30 June 2026	**16,798,655**	**16,405,249**

NOTE 16: PROVISIONS (continued)

Employee entitlements
Provision for employee benefits represents amounts accrued for annual leave and long service leave.

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

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

Portable long service leave scheme
From 1 July 2019 the Group commenced making contributions for certain eligible employees to Victoria's new portable long service leave scheme, pursuant to the Long Service Benefits Portability Act 2018. A levy of 1.65% of eligible salaries is paid to the Portable Long Service Leave Authority (PLSA). Under the scheme rules, participant employers remain legally responsible for long service leave obligations and PLSA has an obligation to pay them benefits as a reimbursement for leave paid or payable to their employees (Note 4 (b)).

NOTE 17: RESERVES

Asset Revaluation Reserve
The asset revaluation reserve records revaluations of non-current assets.

NOTE 18: MEMBERS' GUARANTEE

The company is a company limited by guarantee. If the company is wound up, the Constitution states that:
Every member of the company undertakes to contribute to the assets of the company in the event of the company being wound up while he or she is a member, or within one year of ceasing to be a member, such amount as may be required not exceeding twenty dollars ($20.00), for the payment of the debts and liabilities of the company contracted whilst the member or past member as the case may be was a member of the company, and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

At 30 June 2026 the number of members was 36 (2025: 37).

NOTE 19: CONTINGENT LIABILITIES

(a) On 18 September 1996 the Director of Housing gifted land valued at $720,000 to Wintringham as part of the Victorian Government's contribution to the construction of the Port Melbourne Hostel. As part of this contribution, on 30 January 1997 a first mortgage was created over the property located at Port Melbourne by the Director of Housing, which will become payable should Wintringham cease to provide for the needs of frail older people who are homeless or at risk of homelessness.

(b) The Group's wholly controlled subsidiary, Wintringham Housing Limited is recognised as a registered agency under the *Housing Act 1983*. The Housing Act provides a regulatory regime that is overseen by the Housing Registrar and allows the Registrar to intervene in the affairs of a registered agency in limited circumstances as set out in subsection 130 (1) of the Act. The types of intervention are designated by the Act but can include an instruction to wind up and distribute the assets of an agency. The Directors are not aware of any circumstances that may require such an intervention.

(c) The Group's wholly controlled subsidiary, Wintringham Housing Limited finalised the commercial dispute previously disclosed as a contingent liability in the 30 June 2025 financial statements. The outcome of the matter is subject to a confidentiality agreement; however, the financial impact of the resolution has been recognised in the financial statements. Wintringham Housing does not expect any further material outflows in relation to this matter.

NOTE 20: CASH FLOW INFORMATION

	Note	Consolidated Group 2026 $	Consolidated Group 2025 $	Parent Entity 2026 $	Parent Entity 2025 $
(a) Reconciliation of cash					
Cash at the end of the financial year is reconciled as follows:					
Cash and cash equivalents	3	16,790,783	6,967,947	13,500,007	6,633,585
Cash and cash equivalents	3	**16,790,783**	**6,967,947**	**13,500,007**	**6,633,585**
(b) Reconciliation of cash flow from operating activities with operating surplus / deficit:					
Operating (deficit) / surplus		229,521	(5,363,129)	(1,757,523)	(5,044,425)
Non-cash or non-operating items:					
Depreciation		5,762,468	5,576,209	3,936,842	3,917,397
(Profit) on sale of non-current assets		(3,379,349)	(794,691)	(3,379,349)	(794,691)
Capital grants		(3,838,585)	(1,361,008)	(451,307)	(680,483)
Net unrealised (gain) / loss in value of investments		(87,196)	(217,109)	(87,196)	(217,109)
Changes in assets and liabilities:					
(Increase) / decrease in trade, operating subsidies and other receivables		1,795,383	(1,465,169)	836,328	(899,490)
(Increase) / decrease in other current assets		(330,803)	157	(341,681)	8,357
(Increase) / decrease in inventories		200	(1,400)	200	(1,400)
Increase / (decrease) in provisions		541,239	1,866,601	480,131	1,831,891
Increase / (decrease) in trade and other payables		2,218,423	(1,630,017)	952,447	(1,083,885)
Increase / (decrease) in funding received in advance		(506,747)	(1,848,442)	(506,747)	(1,848,442)
Net cash provided by operating activities		**2,404,553**	**(5,237,998)**	**(317,856)**	**(4,812,280)**

NOTE 21: CAPITAL COMMITMENTS

Capital expenditure projects	**2,085,250**	**-**	-	-

NOTE 22: KEY MANAGEMENT PERSONNEL

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that Group is considered key management personnel.

The totals of remuneration paid to key management personnel (KMP) of the company during the year are as follows:

	Consolidated Group	
	2026	**2025**
	$	**$**
Total compensation	**3,049,043**	**2,929,862**

Total compensation includes all short-term and long-term benefits paid or provided for key management personnel. Ms Barnes's remuneration for her role as Chief Executive Officer of the company is included in the total remuneration paid to key management personnel disclosed in this note. From 2024/25 the Directors receive a fee which is also included in this note.

NOTE 23: CONTROLLED ENTITY

Controlled Entity Consolidated	**Country of Incorporation**	**Percentage Controlled ***	
		2026	**2025**
Wintringham Housing Limited	Australia	100%	100%

* Percentage of voting power in proportion to control.

Wintringham Housing Limited is a company limited by guarantee. Wintringham is the only member of this entity and the Directors of Wintringham are also the Directors of Wintringham Housing Limited.

NOTE 24: RELATED PARTY TRANSACTIONS

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

	Consolidated Group	
	2026	2025
	$	$
Amounts receivable from associated entity		
Wintringham Housing	**655,110**	**29,182**
Other transactions with associated entity		
Fees received from Wintringham Housing for services provided by Wintringham staff *		
Administration, management and shared services	1,331,679	1,132,179
Maintenance management services	576,918	541,064
Housing support services	1,421,969	906,112
Wyndham St Shepparton lease**	(90)	-
	3,330,476	**2,579,355**

* Services are provided at pre-agreed rates that are measured against industry benchmarks.

** An agreement exists between Wintringham Ltd and Wintringham Housing for the lease of the portion of the site that is used for Residential Aged Care services. Under the terms of the lease, Wintringham is required to pay Wintringham Housing a one-off rental payment of $90 (plus GST) for the 99-year lease term.

NOTE 25: REMUNERATION OF AUDITORS

The auditor of Wintringham Limited is SW Accountants & Advisors Pty Ltd. During the year, the following fees were paid or payable for services provided by the auditors of the company.

	Consolidated Group		Parent Entity	
	2026	2025	2026	2025
	$	$	$	$
- Audit of financial statements	119,205	99,589	97,205	78,379
- Other services - Audit acquitals and grants	9,800	21,550	9,800	21,550
	129,005	**121,139**	**107,005**	**99,929**

NOTE 26: FINANCIAL RISK MANAGEMENT

The company's financial instruments consist mainly of deposits with banks, short-term investments, managed investments, accounts receivable and payable and leases.
The company does not have any derivative instruments at 30 June 2026.
The carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

		Consolidated Group		Parent Entity	
	Note	2026	2025	2026	2025
		$	$	$	$
Financial assets					
Financial assets at amortised cost:					
Cash and cash equivalents	3	16,790,783	6,967,947	13,500,007	6,633,585
Trade and other receivables	4	3,853,790	5,249,173	3,781,502	4,617,830
Term deposits	6	2,075,620	7,621,370	2,075,620	7,121,370
Financial assets at fair value:					
Managed Investments	6	2,461,881	2,379,247	2,461,881	2,379,247
		25,182,074	**22,217,737**	**21,819,010**	**20,752,032**
Financial liabilities					
Financial liabilities at amortised cost:					
Bank overdraft		-	-	-	-
Trade and other payables	12	10,551,626	6,885,147	7,540,000	6,171,910
Contract liabilities	13	1,550,631	1,645,070	1,473,820	1,130,984
Bank loans	14	186,049	194,131	-	-
Accommodation bonds	14	9,362,290	9,392,860	9,362,290	9,392,860
Lease liability	15	1,654,612	1,770,514	1,654,612	1,770,514
		23,305,208	**19,887,722**	**20,030,722**	**18,466,268**

NOTE 27: EVENTS SUBSEQUENT TO BALANCE DATE

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.

NOTE 28: COMPANY DETAIL

The registered office of the company is 287-313 Macaulay Road, North Melbourne, Victoria, Australia.

The principal places of business as at 21 October 2026 are:

Head Office & Shared Services Centre	287-313 Macaulay Rd, North Melbourne Victoria 3051
North Western Community Care & Housing Office	136 Mt Alexander Rd, Flemington Victoria 3031
Barwon Community Care & Housing Support Office	35/3 Cranwell Court, Highton Victoria 3218
Hume Maude St Comm. Care & Housing Support Office	37/48-60 Maude Street, Shepparton Victoria 3632
Grampians Community Care & Housing Support Office	606 Sturt Street, Ballarat Victoria 3350
Southern Tasmania Comm. Care & Housing Support Office	18 Wentworth St, Bellerive Tasmania 7018
Northern Tasmania Comm. Care & Housing Support Office	76 York Street, Launceston Tasmania 7250
Aged Care Facility – McLean Lodge	1-2 Little Princes Street, Flemington Victoria 3031
Aged Care Facility – Port Melbourne	79 Swallow Street, Port Melbourne Victoria 3207
Aged Care Facility – Williamstown	2-20 Wintringham Road, Williamstown Victoria 3016
Aged Care Facility – Eunice Seddon Home	32 Potter Street, Dandenong Victoria 3175
Aged Care Facility – Ron Conn Home	33 Westminster Drive, Avondale Heights Victoria 3034
Aged Care Facility & Retirement Village – Gilgunya Village	23-25 Harding Street, Coburg Victoria 3034
Aged Care Facility – Hobart	66 Alexandra Esplanade, Bellerive Tasmania 7018
Aged Care Facility – Tom Fitzgerald	55 Wyndham Street, Shepparton Victoria 3630
Supported Housing – Angus Martin House	382-384 Nepean Highway, Frankston Victoria 3199
Supported Housing – Audrey Rainsford	18-20 Lincoln Street North, Carlton Victoria 3053
Independent Living Units – Lionsville	100 Park Crescent, Williamstown Victoria 3016
Independent Living Units – East Bentleigh	363 Chesterville Road, East Bentleigh Victoria 3165
Independent Living Units – Delahey	5 Kayak Course, Delahey Victoria 3037
Independent Living Units – Atkins Terrace	11 Devon Street, Kensington Victoria 3031
Independent Living Units – Jack Gash	33 Westminster Drive, Avondale Heights Victoria 3034
Independent Living Units – Shepparton	48-60 Maude Street, Shepparton Victoria 3630
Independent Living Units – Manifold Heights	4-10 Malvern Grove, Manifold Heights Victoria 3218
Independent Living Units – Highton	35/3 Cranwell Court, Highton Victoria 3218
Independent Living Units – Ballarat	29 Bradbury Street, Ballarat Victoria 3350
Independent Living Units – Belmont	7 Culbin Avenue, Belmont Victoria 3216
Independent Living Units – Benalla	76-80 Church Street, Benalla Victoria 3672
Independent Living Units – Castlemaine	76 Lyttleton Street, Castlemaine Victoria 3450
Independent Living Units – Euroa	6 Clifton Street, Euroa Victoria 3666
Independent Living Units – St Arnaud	2 Howitt Street, St Arnaud Victoria 3478
	22 Grant Street, St Arnaud Victoria 3478
Independent Living Units – Maryborough	1-6 / 14 Campbell St, Maryborough Victoria 3465
Independent Living Units – Heathcote	48 High Street, Heathcote Victoria 3523
	12 & 14 Fairy Dell Court, Heathcote Victoria 3523

NOTE 28: COMPANY DETAIL (continued)

Independent Living Units – Park St	22a Park St, Geelong Victoria 3220
Independent Living Units – Patrick Walsh	136a Mt Alexander Rd, Flemington Victoria 3031
Independent Living Units – Lyndell White House	41-43 Hudson Street, Coburg Victoria 3058
Independent Living Units – Tasmania	170 Bathurst Street, Hobart Tasmania 7000
	64 Alexandra Esplanade, Bellerive Tasmania 7018
	8 Douglas Street, New Town Tasmania 7008
	26 Windsor Street, Glenorchy Tasmania 7010
	23 Shoreline Drive, Howrah Tasmania 7019
	Unit 1 - 9/ 65 George Street, Devonport TAS 7310
	Units 1 – 12/92 North Fenton Street, Devonport TAS 7310
	Unit 1 – 13/90-96 Gunn Street, Devonport TAS 7310
Independent Living Units – Jimmy Kennedy	61 Wyndham Street, Shepparton Victoria 3630
Independent Living Units – Patricia Larkin	56 Mackenzie Street, Golden Square Victoria 3555

Wintringham has nomination rights at the following principal places of business:

Independent Living Units – Guildford Lane	10 Guildford Lane, Melbourne Victoria 3000
Independent Living Units – Ebsworth House	538-542 Little Collins Street, Melbourne Victoria 3000