Occupational Therapy Australia

Annual Report

2024-25





Occupational Therapy Australia (OTA) is a not-for-profit, member-based association and the peak professional body representing occupational therapists nationwide.

We are dedicated to protecting and progressing occupational therapy in Australia, ensuring the profession is recognised, supported, and empowered to make a lasting impact.

Through education, connection, advocacy and visibility, OTA enables lifelong learning, supports professional growth, and promotes the vital role of occupational therapy in the health and wellbeing of the Australian community.

Guided by our belief that we are stronger together, OTA brings occupational therapists, partners, and communities into closer collaboration — amplifying collective voice, shared knowledge, and professional pride.

We shine a spotlight on the profession to ensure occupational therapists are recognised for their vital contribution.

Acknowledgement of Country

Occupational Therapy Australia acknowledges and pays respect to the past, present and future Traditional Custodians and Elders of this nation and the continuation of cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander peoples.



“Gaka Yapameyepuka” - Come Together

Luke and Siena Tieri

‘Gaka Yapameyepuka’ depicts the collaboration and connection between Occupational Therapy Australia (OTA) and Aboriginal and Torres Strait Islander communities and encourages cultural awareness and engagement to strengthen relationships, contributing to reconciliation.

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President's report

I am pleased to present the 2024–25 Annual Report for Occupational Therapy Australia. It has been a busy and productive year for the association and OTA has continued to provide a point of connection, guidance, and voice for members.



Priscilla Ennals, PhD
President

Occupational therapy continues to grow as a profession in Australia and we were pleased to see continued membership growth of 5.6%. OTA advocated strongly for the whole profession in the 2025 Federal Election Campaign and our election toolkit supported members to advocate directly with candidates in their home electorates. Our 'No OTs: No NDIS' campaign provided a strong and unified voice on changes to the NDIS. Funding scheme uncertainty remains but the critical role of occupational therapy in improving lives of people living with disability is clear.

Early in 2025 our new brand was revealed, a look that aligns with our contemporary and bold intentions, our pride in occupational therapy, and our purpose to progress and protect the profession. This was accompanied by the new website and member portal, improving ways for members to engage and access information.

We launched six Capability Frameworks that outline the capabilities of therapists in different practice areas and how these develop over time. These garnered the expertise of many members working in each area and highlight the depth of skill and knowledge in occupational therapy practice.

Behind the scenes we worked on governance, reviewing and refreshing our constitution and bylaws, developing a new Member Code of Conduct and revising our Code of Ethics.

The 31st National Conference and Exhibition was a highlight with more than 1400 occupational therapists and exhibitors coming together to learn, connect and refresh on the beautiful lands of the Karna people in Adelaide.

Our OTA WFOT delegates changed hands during the year with Emma George stepping into the role, and Adam Lo transitioning to the role of second alternate delegate. I want to pay special thanks to Adam for his enormous contribution to the Board over four years and his continuing efforts in supporting occupational therapy in the Asia Pacific through WFOT. Thanks also to Jack Smith who stepped down from his director role in March.

Thank you to all the members who have contributed to the work of the association this year, bringing your insights, wisdom and passion to ensure we remain vibrant and relevant. Thank you to the Board Directors, Committee members, Divisional Council Chairs and members who all play critical roles in governance. Thanks too to Louise Gustafsson and her editorial team at the Australian Occupational Therapy Journal, that continues to publish and grow evidence for the profession.

And to all the staff of OTA, congratulations on a highly productive and successful year. The roles you all play are essential in making our association what it is. My final thanks and gratitude are for CEO Samantha Hunter and the OTA executive team, who continue to lead OTA with optimism, passion and vision.

CEO’s report

This year has been one of delivery, connection and consolidation for Occupational Therapy Australia – a year that built momentum, strengthened relationships and deepened our impact and value to members and the profession.



Samantha Hunter
Chief Executive Officer

Building on the strong foundation laid through our digital transformation and brand refresh, OTA has continued to strengthen its role as the national voice for occupational therapy – an organisation defined by pride, progress, empowerment and connection.

The breadth of work achieved across 2024–25 reflects our shared commitment to supporting occupational therapists in every career stage, and to ensuring their expertise is recognised across health, disability, education and aged care systems. Our new brand message, *“Stronger Together”* encapsulates this shared purpose – a recognition that our achievements are collective, and they are powerful.

OTA’s advocacy has once again been a strong focus in an unprecedented year of reforms. We have worked collaboratively and strategically with key allied health partners and peak bodies and gained significant traction with our submissions and engagement helping to shape national reform in the NDIS, aged care and workforce arenas. We continued to demonstrate the profession’s value through strong representation to government and thought leadership from our Chief OT and National Reference Groups. Our advocacy campaigns mobilised the OT community across Australia to drive change through local actions and coordinated engagement.

A central focus of the year was improving the member experience and deepening engagement. The launch of our new member portal, OTA Connect, created a single, seamless gateway for events, learning and community participation. Together with a redesigned website, refreshed communications and growing social reach, these initiatives have strengthened how members connect with each other and with their professional body. Membership grew steadily to almost 13,000, reflecting the confidence members place in OTA’s leadership, advocacy and direction.

This year also saw the culmination of major work to strengthen practice standards and professional growth. We expanded our suite of national Capability Frameworks, released the updated Professional Supervision Framework, and launched the Practice Essentials learning programs – all designed to build capability, confidence and consistency across the profession. Our CPD Empower events, Mental Health Forum and the record-breaking OTAUS 2025 Conference demonstrated the profession’s appetite for connection, evidence and excellence.

As outlined in the Vice President - Finance Report, OTA recorded a planned deficit following seven successive years of strong growth. This deliberate investment has bolstered systems, member experience and professional development capabilities. These strategic reinvestments are strengthening our infrastructure and ensuring OTA remains fit for the future – an organisation capable of delivering sustainable value to members and amplifying the profession’s voice.

In the year ahead, OTA will continue to lead with purpose: ensuring occupational therapy remains at the forefront of policy and service reform and the profession is equipped to adapt to the changing environments in which we work and live. We are entering this next chapter with optimism, clarity and shared ambition to advance our profession and enhance participation and wellbeing for all Australians.

Thank you to President Priscilla Ennals and the Board of Occupational Therapy Australia for their ongoing commitment and strategic foresight. The work of OTA would not be possible without our passionate and hardworking staff, their commitment and passion for our purpose has been unwavering throughout a year of challenge and change. And finally, an association is only as strong as its members and partners. We are stronger together and I thank them for their dedication, collaboration and unwavering commitment to advancing occupational therapy in Australia.

Together, we are stronger – and together, we are shaping the future of occupational therapy.

Financial report

I am pleased to present the financial report for Occupational Therapy Australia (OTA) for the 2024–25 financial year.



Leanne Healey
Vice President, Finance

For the past seven years OTA has recorded a surplus and as a result we have been in a position to build reserves which allow for significant investment in across a number of key activities. This includes digital transformation such as the launch of our new brand and website, and the development of key member resources including a series of Capability Frameworks and Practice Essentials learning modules directly linked to these essential frameworks. The net result of our ongoing operational activities and investments has seen OTA record a net deficit of $503,674.

These investments demonstrate our continued commitment to strengthening our digital infrastructure, enhancing member experience and connection and the ongoing professional development needs of members.

A major highlight of the year was the delivery of the 2025 National Conference in Adelaide, which achieved record-breaking attendance with approximately 1,400 delegates and 92 onsite exhibitors showing strong support from our industry partners – an outstanding milestone for our association.

Total equity	
2019	**$5,036,650**
2020	**$6,271,490**
2021	**$8,305,387**
2022	**$8,672,414**
2023	**$8,705,244**
2024	**$9,808,286**
2025	**$9,304,612**

While operational performance remained in surplus, the strategic investments made this year—combined with the impacts of a economic challenges and increased operational expenses—resulted in an overall deficit position. This outcome reflects OTA's deliberate decision to reinvest in systems, people, and innovation, ensuring we continue to deliver long-term value and support to our members.

OTA's financial position remains strong, with total assets valued at $12.28m, including $9.12m in current assets supported by prudent reserves and disciplined by strategic financial management. Our liquidity ratio of 3.18 reflects sound financial health and provides the capacity to continue investing in initiatives that deliver enhanced services and member experience excellence.

Looking ahead, OTA remains focused on sustaining financial stability while continuing to invest in strategic projects that support the profession, strengthen advocacy, and enrich our members' professional journey.

Financial summary



$8,910,430
end of year income

$12.3M
in total assets

3.18
current ratio

$9.12M
in current assets

$9.3M
in total equity

$3.16M
in non-current assets

Revenue streams

$2,123,955 ↑141.8%
Conference

$4,006,361 ↑5.2%
Membership

Team and governance

Executive team



Samantha Hunter
Chief Executive Officer



Alexandra Reynolds
Chief Operating Officer



Cynthia Noh
Chief Financial Officer



Michelle Oliver
Chief Occupational Therapist

Board of Directors



Priscilla Ennals
President



Joanna Murray
Vice President



Leanne Healey
Vice President, Finance



Assoc. Prof. Emma George
WFOT Delegate
from 19/11/24



Assoc. Prof. Michelle Bissett
Board Member



Alice Fung
Board Member



Prof. Carol McKinstry
Board Member



Jack Smith
Board Member
to 01/03/25



Caleb Rixon
Board Member



Alex Splitt
Board Member



Adam Lo
Director
to 19/11/24

OTA Annual Report 2024-25

Summary of activities

Summary of activities

Policy and Advocacy

OTA works with government, industry and members to raise awareness, drive action, and effect positive change on issues important to the occupational therapy profession. As both a member association and a peak body for occupational therapists, OTA's advocacy work seeks to build influence and impact across multiple policy and funding scheme fronts, including health, aged care, disability services, veterans' affairs, mental health, and workers and transport compensation schemes.

Strengthening connections to influence change

During 2024-25, OTA made **37 submissions** to progress our key calls and advocate for policies that improve the recognition of the value, scope and expertise of OTs.

This included nine submissions relating to disability, across NDIS and foundational supports, and submissions to the Defence and Veteran Mental Health Wellbeing Strategy 2024-29 and the Final Review of National Mental Health and Suicide Prevention Agreement.

We made seven submissions in response to the proposed major aged care reforms, originally slated for July 2025, and played a key role in sector-wide advocacy including participation in the AHPA Aged Care Working Group and National Aged Care Alliance.

This collective effort helped secure a three-month deferral of the reforms to 1 November 2025, providing a critical pause to allow time to address readiness issues affecting occupational therapists and other providers, and ensure better outcomes for older Australians.

OTA's advocacy agenda was strengthened by opportunities and access provided by the role of Chief Occupational Therapist.

> *Government must draw on the expertise of the existing occupational therapy and other Allied Health workforces, and implement workforce and service quality standards that reflect best practice. Without these measures, the system risks failing the very children it is intended to support."*
>
> – OTA Chief Occupational Therapist Michelle Oliver appeared before the Committee to advocate for OTA's position on the Universities Accord Bill, and gave evidence at the NSW Select committee on Foundational Supports for Children on behalf of Allied Health Professions Australia.

OTA also made seven submissions relating to state-based compensation schemes, as well as influencing policy change through direct advocacy with government agencies. In 2024-25 we strengthened important connections by meeting with **over 100 key stakeholder**s, including elected representatives and department representatives. This engagement was in line with our strategic focus on building relationships with key decision makers to influence change.

No OTs: No NDIS Campaign



In June 2025 OTA launched its largest campaign to date, 'No OTs: No NDIS', in response to the 2025 NDIS Annual Pricing Review.

The Review had major negative implications for occupational therapists including reduced compensation for services and travel, service viability, and access to therapy for people with disability.

A targeted, quick-response campaign was launched in June, mobilising strong support from members and the broader occupational therapy and allied health community.

This included 1014 emails sent to local representatives by members and their networks via OTA's email platform, and more than 16,400 signatures on our petition, 'Stop Cuts to Occupational Therapy Service under the NDIS'.

> *OTA is doing excellent work with a huge task to represent the needs of your members working across such varied Occupational Therapy roles and sectors, all whilst working to maintain collaborative and solution-focused relationships with policy makers to ensure good outcomes for people with need and use Occupational Therapy services."*
>
> - OTA Member Libbie

Summary of activities

Member engagement in advocacy

Member engagement in advocacy is a vital part of how OTA drives change. Over the year, OTA ensured members were actively involved in shaping policy and were empowered to advocate through consultation and feedback opportunities. Engagement levels were strong across surveys, with initiatives such as the OTs in Schools survey receiving 473 responses

Our members also engaged through our National Reference Groups and two Expert Advisory Groups, which guided the development of OTA's advocacy efforts regarding the development of foundational supports. This work puts OTA in a strong position to respond to upcoming policy changes as a new model, Thriving Kids is developed and is rolled out, and as policy reform continues on psychosocial supports.



2025 Federal Election Campaign

In the lead up to the 2025 Federal Election, OTA launched a major strategic advocacy campaign to protect and promote the interests of the profession, seeking support for 27 calls to action across workforce, disability, mental health, primary care, aged care and veteran care.

We contacted more than 80 candidates and offices, and met with six MPs, Senators and Shadow Ministers to discuss key election issues.

We empowered members to engage with their local candidates through the launch of OTA's Advocacy Toolkit and a Guide to Meeting Your MP, with more than 20 members writing to their local candidates or meeting local representatives.

Post-election, we identified opportunities to engage with the returned Government, seeking meetings with 15 newly appointed Ministers, crossbenchers and independents, and building on pre-election correspondence. We secured five meetings with elected officials or their offices post-election.

Leading up to the 2025 Federal Election, OTA members met with their local candidates to call for change, amplifying OTA's advocacy efforts.

Members like Christine Chipchase and Dave Jereb led the way, using OTA's Advocacy Toolkit to drive conversations and influence change.



Christine, a community-based occupational therapist in aged care, met with her local candidate - her first experience with face-to-face advocacy.

"I've worked in community aged care for years. I knew the Support at Home changes could stop people from staying in their homes. I had to do something," she said.



Dave, a private practice owner on the NSW Central Coast, also met with his local MP to voice his concerns.

"I was frustrated. Therapists are being scapegoated - families are being told that they will no longer have access to NDIS services, without any clear understanding of where they can go for help," he said. "Dr Reid was receptive. He listened, asked questions, and said he'd pass on my concerns to the Minister for the NDIS"

Summary of activities

Professional Practice

OTA's Professional Practice team provides trusted guidance, representation and initiatives that strengthen professional standards and support occupational therapists at every career stage.

In 2024–25, the team played a key role in advancing safe, effective and evidence-informed practice across the profession. Through tailored advice, practical resources and representation on national advisory forums, OTA ensured that the voice and expertise of occupational therapists continued to shape Australia's health, disability and aged care systems.

Practice support and representation

- Responded to hundreds of member and stakeholder enquiries and connected OTA members with our in-house Practice Advisors (experienced occupational therapists) for evidence-based practice advice and regulatory guidance.
- Delivered confidential Notification Navigator support for members managing regulator notifications.
- Represented OTA across 20+ external committees, expert advisory groups and working groups across early childhood intervention, aged care, mental health, NDIS, Assistive Technology and digital health.

> *Thank you for your detailed response. It's helped me see new opportunities aligned with my situation."*
>
> – OTA Member

Building capability and confidence

In 2024–25, OTA advanced several initiatives that strengthen the capability, confidence and professionalism of occupational therapists across Australia.

These initiatives focus on ensuring safe, contemporary practice – from defining clear capability standards, to supporting high-quality supervision, to recognising advanced expertise in specialist areas such as mental health.

OTA Capability Frameworks

OTA's Capability Frameworks define standards for good practice across major life stages and areas of focus, guiding quality and consistency in occupational therapy.

In 2024–25, OTA expanded this suite to six frameworks covering:

- Working with children, families and young people
- Working with older people
- Supporting people with mental health needs
- Supporting people with pain
- Environmental and home modifications
- Assistive technology

These frameworks provide clear, practical benchmarks for capability at every stage of practice – reinforcing OTA's leadership in shaping professional excellence and advancing national standards for occupational therapy.

Updated Professional Supervision Framework

OTA released the updated Professional Supervision Framework in 2025, providing clearer guidance on what effective, values-based supervision looks like in contemporary occupational therapy practice. The refreshed framework supports both supervisors and supervisees to establish reflective, safe and collaborative supervision relationships – strengthening capability, wellbeing and professional standards across the workforce.

Mental Health Endorsement

The Mental Health Endorsement program recognises the additional knowledge, skills and experience of OTs focusing their scope of practice on mental health and enables endorsed occupational therapists to provide mental health services under a range of government funding schemes. In 2024-25 we awarded 58 Mental Health Endorsements.

Summary of activities

Workforce Development Plan

OTA continued to implement its national Workforce Development Plan, which aims to address key challenges and opportunities facing the occupational therapy profession in Australia. Developed using evidence from extensive consultations, workforce data analysis, literature review, national surveys, interviews, and focus groups, the plan sets seven priority areas to guide workforce support.

Key areas of focus in 2024-25 included:

Supporting students and graduates

Delivered student career webinars and new early-career resources, building confidence in the transition to practice.

Retaining experienced practitioners

Advocated for viable career pathways and delivered business and supervision-focused CPD to sustain the workforce.

Promoting safe and effective practice

Released the updated *OTA Professional Supervision Framework* and expanded practical resources in aged care and mental health.

Recognising and growing expertise

Developed new *Practice Essentials* e-learning modules and capability frameworks in emerging practice areas.

Together, these initiatives ensure the profession is equipped for current and future service demands while promoting lifelong professional growth.









Summary of activities

Learning and Development

OTA delivers evidence-based, high-impact professional development that equips occupational therapists to grow their practice, adapt to change, and stay connected with peers throughout their careers.

In 2024–25, OTA expanded its national CPD offering to reach practitioners in every state and territory, delivering more than 6,700 learning touchpoints through in-person workshops, online events, and on-demand programs.

Highlights

Expanded access and reach

National CPD events held across metro and regional centres, including first-time delivery in NT and TAS.

Deep-dive learning

Launch of *CPD Empower,* a new national event series providing immersive, high-impact face-to-face learning and peer exchange.

Workforce capability

Developed new Practice Essentials self-paced learning programs (Pain, Older People, Children & Families) as part of an expanded suite which includes the existing Mental Health Practice Essentials program, and aligned to OTA's new Capability Frameworks.

Innovation and future focus

Delivered learning on digital health, emerging technologies and AI through the Karen Jacobs International Speaker Tour.

Supporting change

Provided webinars and member forums on major system reforms in aged care and the NDIS.

94%

of participants rated the presenters highly (4.7/5), enhancing their understanding of the topic.

92%

of participants rated the content highly (4.6/5), including relevance and clarity, supporting their knowledge and learning.

(Average participant ratings from OTA's live CPD events (online and in-person), 2024–25)

> *"It was amazing to access this training locally. We rarely get these opportunities in the NT!"*
>
> – PRPP (Perceive, Recall, Plan & Perform – Assessment) Workshop attendee, Darwin

> *"Loved being able to take a deep dive into one topic with people just as passionate. The structure allowed real growth in just two days."*
>
> – CPD Empower Melbourne attendee

> *"It's empowered me to think differently and advocate for AI in my workplace."*
>
> – Karen Jacobs International Speaker Tour participant

> *"What a joy to complete this module, well thought out, great content presented in an interactive way"*
>
> – Mental Health Practice Essentials Module participant

Summary of activities

Conferences and events

OTAUS 2025

In 2024–25, OTA delivered the **31st National Conference and Exhibition (OTAUS 2025)** – our largest and most successful conference to date. Held in Adelaide from 25–27 June, the event brought together **1,398 participants** from across Australia and internationally under the theme Connect and Collaborate.

The conference reflected the profession's unity and resilience during a challenging period for the sector, balancing opportunities for celebration and connection with discussions on collective advocacy and reform. Across three days, delegates shared ideas, research and experience, underscoring our brand message: **Stronger Together.**

Program and speakers

The 2025 program featured more than 200 presentations, including research papers, workshops and panel discussions that showcased innovation and leadership across occupational therapy practice, policy and education.

Keynote speakers

Professor Mandy Stanley
Sylvia Docker Lectureship

Dr Clinton Schultz
Psychologist and Co-Founder, Sobah Beverages

Dr Karen Jacobs
Clinical Professor, Boston University

Dr Jordan Nguyen
Biomedical engineer and futurist

Danielle Loizou-Lake
Conference MC

Invited speakers

Dr Kylie Wales

Emeritus Professor Gail Whiteford

Panel presenters

Grace Lennon

Helen Whait

Michelle Bihary

Bronwyn Paynter



Delegate experience

Delegates rated the overall program highly, praising the diversity of topics and opportunities to engage with peers and leaders in the profession.

Education Day, held before the main conference, offered targeted professional development through practical workshops and in-depth sessions on emerging areas of practice, fostering learning and collaboration in a smaller, interactive setting.

Three well-attended social events – the Welcome Reception, the Student and New Graduate Night and the Gala Dinner – fostered networking and a strong sense of belonging among delegates.

OTAUS 2025 was OTA's first major event to feature OTA's refreshed brand identity, and our OTA Booth provided a vibrant and welcoming space for members and partners to connect with OTA staff, discuss advocacy priorities and share their experiences.

Sponsorship and exhibition

The exhibition hosted **84 participating organisations** across **92 booths**, with **15 sponsors** supporting the event through a range of partnerships. Exhibitors and sponsors commended the event's organisation, atmosphere and the quality of engagement opportunities with delegates.

Impact and insights

OTAUS 2025 achieved a strong financial outcome, supported by solid delegate registrations and sponsorship. The event reinforced OTA's position as the national leader in professional development and advocacy for the occupational therapy profession.

Post-event analysis highlighted opportunities to further enhance the delegate experience at future events, including improved conference app functionality, continued investment in printed materials, and new social formats to encourage broader participation.

OTAUS 2025 reflected the strength, innovation and collective spirit of the occupational therapy community – bringing practitioners together to learn, connect and shape the future of the profession.

Summary of activities

OT Mental Health Forum 2024

The **OT Mental Health Forum 2024,** held on 28–29 November 2024 at the Melbourne Convention and Exhibition Centre, brought together more than **400 delegates** from across Australia and overseas.

Building on OTA's long-standing commitment to advancing mental-health practice, the Forum provided a vital platform for learning, collaboration and innovation, uniting clinicians, researchers, educators and lived-experience advocates under the theme of recovery-oriented, evidence-based care.

Program and participation

Across two days, delegates explored emerging and evidence-informed practice through more than 90 presentations, including oral sessions, workshops and e-posters on topics such as trauma-informed care, neurodiversity, perinatal and youth mental health, and co-design with consumers.

The program featured three keynote speakers – Suzanne Fuzzard, Dr Clinton Schultz and Flick Grey – alongside invited experts from academia, government and clinical practice.

More than half of attendees had over ten years of professional experience, one in four identified mental health as their primary practice area, and 55 per cent were first-time participants, demonstrating strong engagement and interest across the profession.













Delegate experience

Interactive formats including workshops, occupation stations and an expanded e-poster gallery encouraged dialogue and exchange across practice settings.

Delegates praised the event's inclusivity, accessibility and energy, describing it as both *inspiring and deeply practical.*

A lively welcome reception fostered connection among approximately 270 attendees, while the use of the OTA event app and gamification features enhanced engagement throughout the program.

Evaluation results reflected strong satisfaction and impact:

94%
of participants rated presenters highly *(average 4.7/5)*

92%
rated content quality and relevance highly *(average 4.6/5)*

55%
were attending for the first time *(Based on delegate-survey feedback from the 2024 event.)*

Showcasing leadership in mental health

The Forum reinforced OTA's leadership in shaping Australia's mental-health workforce and policy agenda.

Through a rich exchange of research, lived experience and practice wisdom, the event strengthened collective capability and advanced understanding of occupational therapy's contribution to recovery and wellbeing across communities.

> *"It was an energising and validating experience – reminding us of the shared purpose that connects our profession in mental-health practice."*
>
> - Delegate feedback

Summary of activities

Engaging our members

OTA's members are the heart of our organisation.

In 2024–25, we focused on strengthening how members connect with OTA and each other – improving access to resources, networks and opportunities for professional growth. We also enhanced how we communicate with members, partners and the wider community, amplifying the collective voice of occupational therapy and highlighting the profession's essential role across Australia.

Growing our community

In 2024–25, OTA's total membership grew steadily to almost 13,000, including a 5.6% increase in paid membership. This reflects members' strong engagement and the value they see in belonging to a professional community that supports their practice, growth and connection.

Connection and collaboration

OTA continued to create opportunities for members to connect, collaborate and share knowledge through our Interest Groups, regional networks and national roundtables. These forums provide valuable opportunities for peer learning and professional discussion across diverse areas of practice.

28
active Interest Groups

105
Interest Group meetings held

Improving member experience

As part of our digital transformation, we launched a new website and OTA Connect member portal, delivering improved accessibility, functionality and integration across all member touchpoints.

The portal brings events, CPD and community tools into one place, making it easier for members to register for events, purchase courses, download resources and participate in Interest Groups.

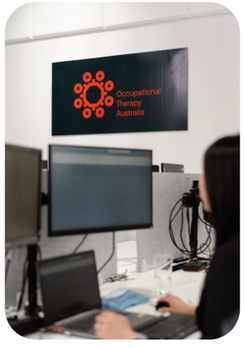
> *"OTA keeps me connected – it feels like we're shaping the future of our profession together."*
>
> – OTA Member

A renewed visual identity

We completed a significant brand and digital refresh to modernise how the organisation presents itself and connects with members and stakeholders. OTA's refreshed logo, colour palette and typography convey a confident, contemporary identity that reflects both the professionalism and humanity of occupational therapy.

The refreshed brand was rolled out across all campaigns, publications and digital platforms, creating a consistent visual language that strengthens recognition and trust in OTA's message.







Summary of activities

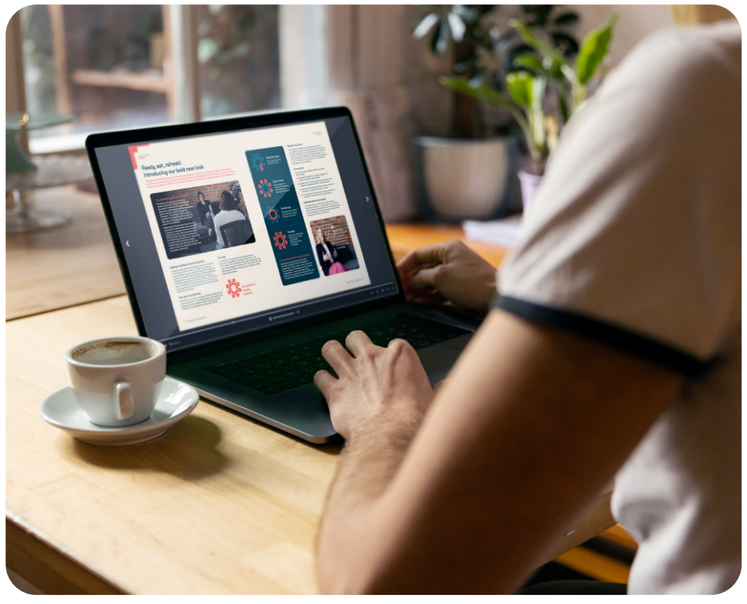
Member updates

OTA refreshed its suite of member e-newsletters – OTA Weekly, L&D Fortnightly and Jobs Board Monthly – to provide clear, tailored and relevant information. Engagement improved markedly following the relaunch, with higher open and click rates and positive member feedback on clarity and usefulness.

The brand refresh also provided the platform to refresh our member magazine Connections, available in both print and digital formats to meet members' communication preferences, with a stronger emphasis on relevant, engaging storytelling that highlights the experiences of occupational therapists across diverse practice areas and career stages.

32%

increase in open rate for OTA Weekly



Social and digital reach

OTA continues to use its expanding digital platforms to strengthen awareness of occupational therapy and deepen engagement with members, allied health partners and the wider community.

Social-media growth

Total followers across OTA's channels increased by 13.5 per cent over the year.

Instagram grew 25.6%, fuelled by visual storytelling and campaign content.

LinkedIn grew 17.7%, extending OTA's professional and industry reach.

Facebook remained a vital hub for community discussion and advocacy.

Digital advocacy and engagement

OTA's social platforms played a central role in national campaigns including No OTs: No NDIS and our Federal Election advocacy campaign, mobilising member voices and broadening public understanding of the profession's impact.

OTA in the media

OTA further elevated occupational therapy's public profile through proactive media engagement, securing more than 330 media mentions across almost 200 outlets and reaching an estimated 6.4 million people.

This included coverage over 80 national stories in premium media outlets, including The Australian Financial Review, ABC News, The Australian, Sydney Morning Herald and Radio National, complemented with a mix of leading industry and trade publications.

Our expert spokespeople set the agenda on a wide range of issues including:

- NDIS pricing and workforce sustainability
- Allied health's key role in dementia care
- Home modification caps and independence
- School readiness and early intervention

Together, these efforts have strengthened OTA's visibility and influence, demonstrating the power of the profession speaking with a unified voice.

Through purposeful communication, digital innovation and national storytelling, OTA continues to connect, inform and inspire – showing that we are stronger together.

Summary of activities

Recognising and celebrating our profession

OTA Awards

Each year, OTA proudly recognises members and partners who demonstrate excellence, innovation and leadership across the occupational therapy profession. The 2025 Awards celebrated remarkable contributions to practice, research, education and community impact.

Elspeth Pearson Award

The Elspeth Pearson Award enables final-year occupational therapy students and early-career OTs to access learning and development opportunities that support their professional growth.

With 2025 marking the final year of the Awards, OTA extends heartfelt thanks to the Elspeth Pearson family and estate – particularly Alan Pearson, Sandy Nicholson, and all representatives who served on the Steering Committee – for their dedication and stewardship over the past 10 years.

2025 recipients:

- Grace Elliot
- Jesse Charteris
- Josephine Rogers
- Lola Hammond
- Vanessa Commons

OT School of Victoria Clinical Award

The OT School of Victoria Clinical Award is a national clinical award from the Occupational Therapy Trust Fund, designed to promote advancement in clinical practice by supporting OTA members to undertake clinical projects or studies.

2025 recipients:

- Zoe Delios & Susan Winnall

OTARF DGR Grant

The Occupational Therapy Australia Research Foundation (OTARF) DGR Grant stimulates new research knowledge and supports the career development of researchers, particularly emerging scholars, to strengthen the profession's evidence base.

2025 recipients:

- Lisa Licciardi
- Dr Sally Day

Fellows of the OTA Research Academy

The Occupational Therapy Australia Research Academy recognises scholars whose research has significantly contributed to the profession's body of knowledge and practice. Admission as a Fellow is a prestigious honour acknowledging outstanding scholarship and leadership in building the research capacity of occupational therapy in Australia.

At the 31st National Conference and Exhibition (OTAUS 2025) in Adelaide, OTA welcomed **three new Fellows:**

- Professor Carol McKinstry
- Professor Nicola Hancock
- Associate Professor Libby Callaway





Summary of activities

OTA Research Awards

OTA's Research Awards acknowledge members' contributions to advancing the research base of occupational therapy across four categories: Early Career Researcher, Mid Career Researcher, Clinical Researcher, and Research Team. The awards recognise excellence in occupational therapy research and its impact on advancing the profession.

2025 recipients:

- Category 1 – Early Career Researcher: Dr Miia Rahja
- Category 4 – Research Team: Flinders University Occupational Therapy Team

Sylvia Docker Lectureship

Since 1964, the Sylvia Docker Lectureship has honoured occupational therapists who have shaped the profession through practice, research and education.

Named for Miss Sylvia Docker, who founded Australia's first OT training school in 1941, the Lectureship commemorates the 1945 foundation of the Australian Association of Occupational Therapists and is presented biennially at OTA's National Conference.

The 2025 recipient of this prestigious honour, Professor Mandy Stanley, delivered the Sylvia Docker Lecture, Connection and Collaboration Through Occupation, at the OTA 31st National Conference and Exhibition in Adelaide.

2025 recipient:

- Professor Mandy Stanley

OT Week – 80 Years Strong

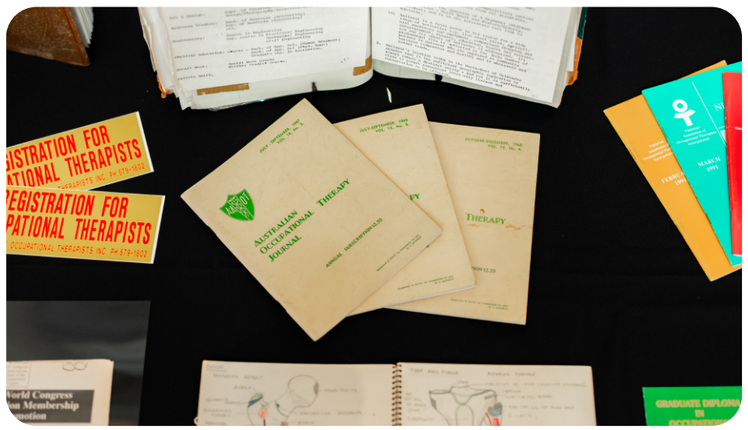
OT Week in October 2024 marked a milestone: 80 years of occupational therapy in Australia. Under the theme '80 Years Strong', OTA celebrated the profession's proud history, resilience and evolution – from its post-war origins to its critical role in today's health, disability and community systems.

Festivities were held across the country, with local events bringing together practitioners, students and community partners to celebrate the people and progress behind eight decades of occupational therapy. From morning teas and open days to panel discussions, workshops and community showcases, members embraced the opportunity to connect, reflect and celebrate their profession.

OTA's national campaign and digital storytelling extended the celebrations to thousands more online, sharing inspiring stories, historic milestones and reflections from OTs across generations. The campaign drew strong engagement and media attention, reinforcing the enduring impact and visibility of occupational therapy in supporting participation and wellbeing across all stages of life.

> *"OT Week 2024 celebrated eight decades of progress, participation and purpose – honouring the generations who built our profession and the enduring strength that carries it forward."*
>
> - Samantha Hunter, CEO







Summary of activities

Governance review

In 2024–25, OTA continued a systematic review of its governance framework to advance its strategic goal to lead a contemporary association that reflects best practice governance and member experience standards.

The comprehensive review and updates to the governance framework ensure the association remains aligned with best practices and is well-positioned for future growth and success.

New OTA Constitution

The Governance Review included the passing of a new Constitution at the AGM in November 2024, which was developed in consultation with members and experts in association law. The new Constitution aligns with contemporary best practices and legislative changes, ensuring the association remains compliant and sets a foundation to ensure the association's relevance and growth.

New Member Code of Conduct

A new Member Code of Conduct was approved by the Board in March 2025 and was introduced to ensure fair and equitable behaviour within the association aligned to our values. It aims to maintain high standards of conduct and prevent any behaviour that may bring the profession into disrepute.

New bylaws

Following the new Constitution, the association reviewed and provided new bylaws that were approved by the Board in May 2025. The new bylaws provide a clear and structured framework for the association's operations specifically for Membership, Board and Committees, Complaints and Disciplinary Action and Direct Voting Processes.

Revised Code of Ethics

The Code of Ethics was reviewed and refreshed to reflect the current operating climate and professional standards. The revised Code of Ethics was approved by the Board in May 2025 and provides clear guidance to occupational therapists on their professional conduct, ensuring they adhere to ethical principles such as beneficence, non-maleficence, honesty, and respect.

Summary of activities

Our partners and sponsors

Corporate Partnerships

OTA continued our relationships with our three Corporate Partners, providing benefits and value to members.

Insurance Partner — AON

Legal Partner — maurice blackburn lawyers

HR Partner — WorkPlace PLUS

Annual Partnerships July 2024–June 2025

Now in its third year, the OTA Annual Partnerships Program continued to grow, adding Diamond and Platinum Partnerships.

Diamond Partner — MePACS Personal Alarm Service

Platinum Partner — LiveLife Personal Mobile Alarms

Ruby Partner — Tunstall

Gold Partners — Country Care Group; EQUIPSY Safer Living; splose

Silver Supporters — aidacare Healthcare Equipment; Behn Client transfer solutions; Brazier Mobility Creating Independence; HospEquip; INDIGO; placeable Solutions; SPACETALK Life; unicare health More than care

Bronze Supporters — Better Rehab Better for You; du. Down. Up. Genius.; Total Health Choice

OTA Annual Report 2024-25

Financial reports

Financial statements

Occupational Therapy Australia Limited
ABN 27 025 075 008
For the year ended 30 June 2025
Prepared by SEIVA

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Directors' Report

Occupational Therapy Australia Limited
For the year ended 30 June 2025

The directors present their report on Occupational Therapy Australia Ltd ("the Company") for the financial year ended 30 June 2025.

Principal activities

The principal activity of Occupational Therapy Australia Ltd during the financial year was to represent the interests of its members and Occupational Therapists across the country. Ensuring that members consistently receive quality, responsive services that add significant value to their careers and support them to provide high quality services and care. The Company also aims to support, promote and represent the profession of Occupational Therapy as a key element of the allied health sector in Australia.

No significant changes in the nature of the Company's activity occurred during the financial year.

Short term objectives

The Company's short term objectives are:

- Membership engagement
- Workforce Development
- Advocacy & Representation
- Learning and Development
- Digital Transformation Project

Long term objectives

The Company's long term objectives are:

- Lead and shape workforce development, capability and support
- Expand our network of influence to inform policy, systems and reform
- Lead a contemporary association that reflects best practice governance and member experience standards
- Champion the profession and raise the profile to amplify our voice
- Provide access to new thinking, innovation, practice approaches and technologies
- Deliver evidenced, strengths based research and continued learning and development programs
- Expand and enable digital and technological capabilities for member connection and consumer engagement
- Create opportunities for support, engagement and celebration of our members and the profession

Key performance measures

The Company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the Company and whether the Company's short-term and long-term objectives are being achieved.

Members guarantee

Occupational Therapy Australia Ltd is a company limited by guarantee. In the event of, and for the purpose of winding up of the Company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to $20, subject to the provisions of the Company's constitution. At 30 June 2025 the number of members was 12,983 (2024: 12,847) and the collective liability of members was $259,660 (2024: $256,940).

Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Carol McKinstry

Qualifications

Bachelor of Applied Science (OT)

Graduate Certificate of Higher Education

Master of Health Science

Doctor of Philosophy

Graduate of Australian Institute of Company Directors (GACID)

Experience

Registered occupational therapist with experience in rehabilitation, senior management, clinical governance and risk management. Currently an academic as a professor of occupational therapy with leadership and governance responsibilities for teaching and research.

Special Responsibilities

Chair of the Nominations Committee 2024

Member of the Remuneration Committee

Joanna Murray

Qualifications

Bachelor of Occupational Therapy

Graduate Certificate of Research Methods

Master of Public Health / Master of Business Administration (MPH-MBA)

Graduate of Australian Institute of Company Director (GACID)

Experience

Senior occupational Therapist, CEO and Co-Founder of Apricus Health. Joanna, and her team, support people across their lifespan in the areas of ageing, disability, mental health, paediatrics, hand therapy and neurorehabilitation.

Special Responsibilities

Vice-President

Member of the Finance, Risk & Audit Committee

Member of the Remuneration Committee

Priscilla Ennals

Qualifications

Doctor of Philosophy

Master of Occupational Therapy

Bachelor of Counselling

Bachelor of Applied Science (Occupational Therapy)

Experience

Registered occupational therapist with experience in mental health, academic teaching and research, and research management.

Currently Senior Manager of Research and Evaluation for Neami National, a national community mental health provider.

Special Responsibilities

President

Chair of Occupational Therapy Australia

Chair of the Remuneration Committee

Chair of the Nominations Committee 2025

Leanne Healey

Qualification

Bachelor of Occupational Therapy

Graduate Diploma of Neuro-Science

Experience

Leanne has over 34 years of experience as an occupational therapist. Leanne founded Everyday Independence in 1997 and today she is at the helm of a dynamic allied health organisation with over 450 team members (over 200 Occupational Therapists). In 2018, Leanne was awarded Occupational Therapist of the Year at the Australian Allied Health Professional Awards and in 2020, Leanne was awarded The Telstra Business Women's Award for Medium and Large Business.

Special Responsibilities

Vice-President Finance 2025

Chair of the Finance, Risk and Audit Committee 2025

Member of the Nominations Committee 2025

Michelle Bissett

Qualifications

Doctor of Philosophy (PhD)

Bachelor of Applied Science (Honours)(Occupational Therapy)

Graduate Certificate in Biostatistics

Experience

Registered occupational therapist with clinical experience in acute and aged care. Currently employed as an academic in Queensland.

Special Responsibilities

Observer of the Finance, Risk & Audit Committee

Vice-President Finance 2024

Jack Smith

Resigned March 2025

Qualifications

Master of Occupational Therapy

Bachelor of Applied Science

Experience

Jack is a mental health occupational therapist working in an aged inpatient unit in Victoria. He has been active in youth development and regional advocacy, serving as Bendigo Youth Mayor in 2021, contributing to Orygen, and helping establish the OTs in Action – Climate Change Advisory Body. He is also a member of the Loddon Mallee Regional Mental Health and Wellbeing Interim Body.

Special Responsibilities

Member of Nominations Committee 2024

Alice Fung

Qualifications

Bachelor of Arts (Psychology and Education)

Master of Occupational Therapy

Graduate Certificate in Pain Management

Certificate in Governance and Risk Management

Diploma in Life Insurance

Executive MBA

Governance for NFP Directors - AICD

Experience

Alice is a mental health occupational therapist with over 20 years of practice in clinical and corporate settings. Alice has worked with diverse populations and understands the importance of inclusive care and diverse thinking. Her qualifications are in psychology, occupational therapy, pain management, clinical governance, and risk management. Her mission is to bring cognitive diversity to more organisations. Alice's dedication to diversity and inclusion extends through serving on the boards of not-for-profit organisations and advocating for marginalised communities. Alice was awarded a scholarship from the AICD Governance Foundation for the NFP Directors program in 2023.

Special Responsibilities

Member of the Finance, Risk and Audit Committee

Adam Lo

Term End November 2024

Qualifications

Bachelor of Occupational Therapy

Graduate Diploma of Mental Health

Graduate Certificate of Trauma, Grief and Loss Counselling

Certificate IV in Training and Assessment

Experience

Adam is a mental health occupational therapist with experiences in child and youth mental health, transcultural mental health and disaster recovery mental health. He is a champion in the engagement of creative arts in healthcare and also a project manager, clinical supervisor, trainer and festival director of the Positive Mindset Creative Arts Festival.

Special Responsibilities

Member of Remuneration Committee 2024

Member of Nominations Committee 2024

Emma George

Elected WFOT Delegate November 2024

Qualifications

Doctor of Philosophy

Master of Public Health

Master of Health and International Development

Bachelor of Applied Science (Occupational Therapy)

Experience

Emma has over 20 years of experience as an occupational therapist and is currently the World Federation of Occupational Therapists (WFOT) Delegate for OTA. Her expertise includes primary health care, public health, community development, paediatrics, and child and adolescent mental health.

Special Responsibilities

WFOT Delegate

Chair of the WFOT Program Approval Committee

Caleb Rixon

Independent Director Appointed June 2024

Qualifications

Master of Film and Television

Bachelor of Arts

2025 Westpac Social Change Fellowship

Experience

Caleb is a stroke survivor with extensive experience in occupational therapy, specialising in post-stroke and brain injury care. He is the founder of the Genyus Foundation and Genyus Network, serves on several boards and committees including La Trobe University's Occupational Therapy Course Advisory Committee, and is an advocate, speaker and consultant in healthcare and disability.

Alex Splitt

Independent Director Appointed June 2024

Qualifications

Master of Social Change Leadership

Graduate Certificate of Education

Bachelor of Health Science (Human Nutrition)

Experience

Alex is a Kabi Kabi man with over a decade of experience advancing social and economic outcomes for First Nations Peoples. He has held senior policy roles, contributed to key housing and education frameworks, and is currently a Director of the Australian Indigenous Governance Institute and a Global Atlantic Fellow.

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

Meetings of directors

During the financial year, six meetings of directors were held. Attendance by each director during the year was as follows:

Director	Directors Meeting		Finance, Risk and Audit Committee	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Priscilla Ennals	6	6		
Joanna Murray	6	6	5	5
Leanne Healey	6	5	5	4
Adam Lo	3	3		
Carol McKinstry	6	5		
Michelle Bissett	6	6	5	3
Alice Fung	6	6	5	5
Jack Smith	4	1		
Alex Splitt	6	6		
Caleb Rixon	6	5		
Emma George	3	3		

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



Director: Priscilla Ennals

Sign date: 18 October 2025



Director: Leanne Healey

Sign date: 18 October 2025

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OCCUPATIONAL THERAPY AUSTRALIA LIMITED
ABN: 27 025 075 008
AUDITOR'S INDEPENDENCE DECLARATION UNDER S 307C OF
THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF OCCUPATIONAL THERAPY AUSTRALIA LIMITED

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the directors of Occupational Therapy Australia Limited. As the lead audit partner for the audit of the financial report of Occupational Therapy Australia Limited for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been no contraventions of:

(i) the auditor independence requirements of the Australian Charities and Not for Profits Commission Act 2012 in relation to the audit; and

(ii) any applicable code of professional conduct in relation to the audit.

Name of Firm iaudit suite pty ltd

Name of Partner Kevin Topliff CPA

Date 30/06/2025

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Statement of Profit or Loss and Other Comprehensive Income

Occupational Therapy Australia Limited
For the year ended 30 June 2025

	2025	2024
Income		
Advertising & Sponsorship Income	351,365	338,638
Conference Income	2,123,955	878,532
Learning & Development Income	1,391,582	1,571,664
Membership Income	4,006,361	3,807,804
Other Income	1,037,167	1,463,224
Total Income	**8,910,430**	**8,059,862**
Expenses		
Administration Expense	234,531	208,894
Business Development Expense	288	39,751
Conference Expenses	1,080,187	424,193
Consultants	338,144	266,950
Depreciation & Amortisation	29,329	63,759
Employee Benefit Expense	4,669,552	4,038,100
Finance Expense	53,484	38,776
Grant Expense	23,565	18,884
Learning & Development Expenses	785,731	594,867
Marketing Expenses	257,907	157,195
Office Expenses	71,307	66,514
Other Expenses	681,490	478,467
Project & Innovation Investment	988,267	493,554
Travel & Accommodation	200,322	203,129
Total Expenses	9,414,104	7,093,034
Net Surplus/(Deficit) for the Year	**(503,674)**	**966,828**
Other Comprehensive Income	**-**	**-**
Total Comprehensive Surplus/(Deficit) for the Year	**(503,674)**	**966,828**

The accompanying notes form part of these financial statements

Statement of Financial Position

Occupational Therapy Australia Limited
For the year ended 30 June 2025

	Notes	2025	2024
Assets			
Current assets			
Cash & Cash Equivalents	4	962,822	530,782
Trade & Other Receivables	5	579,098	818,029
Other Financial Assets	6	7,486,673	8,264,106
Other Assets	7	91,798	87,042
Total Current Assets		**9,120,391**	**9,699,959**
Non-Current Assets			
Other Financial Assets	6	922,303	922,303
Property, Plant & Equipment	8	2,234,005	2,244,156
Total Non-Current Assets		**3,156,308**	**3,166,458**
Total Assets		**12,276,699**	**12,866,417**
Liabilities			
Current Liabilities			
Trade & Other Payables	9	680,706	553,924
Employee Benefits	10	214,547	266,638
Contract Liabilities	11	1,969,144	2,153,003
Total Current Liabilities		**2,864,398**	**2,973,565**
Non-Current Liabilities			
Employee Benefits	10	107,690	84,567
Total Non-Current Liabilities		**107,690**	**84,567**
Total Liabilities		**2,972,087**	**3,058,131**
Net Assets		**9,304,612**	**9,808,286**
Equity			
Reserves	12	1,741,899	1,741,899
Accumulated Surplus	13	4,329,510	4,833,184
Equity Transfers from Liquidated Entities	14	3,233,203	3,233,203
Total Equity		**9,304,612**	**9,808,286**

The accompanying notes form part of these financial statements

Statement of Changes in Equity

Occupational Therapy Australia Limited
For the year ended 30 June 2025

	Notes	2025	2024
Statement of Changes in Equity			
Movement in Equity			
Opening Balance		9,808,286	8,705,244
Net Surplus/(Deficit) for the Year		(503,674)	966,828
Reserve Movement	12	-	136,214
Total Statement of Changes in Equity		**9,304,612**	**9,808,286**

The accompanying notes form part of these financial statements

Statement of Cash Flows

Occupational Therapy Australia Limited
For the year ended 30 June 2025

	2025	2024
Statement of Cash Flows		
Cash Flows from Operating Activities		
Receipts from Customers	6,221,460	6,058,007
Payments to Suppliers and Employees	(7,118,805)	(5,962,076)
Interest Received	381	1,114
Net Cash Provided by/(Used in) Operating Activities	**(896,964)**	**97,045**
Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment	(20,996)	(83,291)
Net Receipts from/(Payments for) Term Deposits	1,350,000	(2,073,574)
Net Cash Provided by/(Used in) Investing Activities	**1,329,004**	**(2,156,865)**
Cash Flows from Financing Activities		
Repayment of Lease Liabilities	-	-
Net cash (used by) financing activities	**-**	**-**
Net Increase/(Decrease) in Cash and Cash Equivalents Held	432,040	(2,059,820)
Cash and Cash Equivalents at Beginning of Year	530,782	2,590,602
Cash and Cash Equivalents at End of Financial Year	962,822	530,782

The accompanying notes form part of these financial statements

Notes to the Financial Statements

Occupational Therapy Australia Limited
For the year ended 30 June 2025

The financial report covers Occupational Therapy Australia Ltd as an individual entity. Occupational Therapy Australia Ltd is a not-for-profit company limited by guarantee, incorporated and domiciled in Australia. The functional and presentation currency of Occupational Therapy Australia Ltd is Australian dollars. The financial report was authorised for issue by the Board of Directors on 18 October 2025. Comparatives are consistent with prior periods, unless otherwise stated.

1. Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012. The Company is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards.

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.

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

2. Summary of Significant Accounting Policies

As we are currently undergoing a period of minimum changes for accounting standards, there have been no new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') which the entity has adopted in the current financial year.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been adopted early by the organisation.

(a) Income Tax

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

(b) Leases

For the current year

At inception of a contract, the Company assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Company has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

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

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

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

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

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

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

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(c) Revenue and other income

For the comparative year

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Company and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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

Rendering of services

Revenue in relation to rendering of services is recognised upon delivery of the service to the customers.

2. Summary of Significant Accounting Policies (continued)

(c) Revenue and other income (continued)

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Company obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Company and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Company incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Where Occupational Therapy Australia Ltd receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value, these assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Revenue from contracts with customers

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

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

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

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

Specific revenue streams

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

Rendering of services

Revenue from provision of services (i.e. Conference income, membership fees) is recognised in the accounting period in which the services are rendered. For fixed price contracts, revenue is recognised based on the actual services provided to the end of the reporting period as a proportion of the total services to be provided as the customer receives and uses the benefit simultaneously.

Membership fees and Services

Revenue from provision of services is recognised in the accounting period in which the services are provided.

The membership year runs from on an annual basis. Memberships are payable annually and are not prorated. Revenue is recognised over time as the subscription and membership year unwinds.

Statement of financial position balances relating to revenue recognition

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the Company presents the contract as a contract asset, unless the Company's rights to that amount of consideration are unconditional, in which case the Company recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Company presents the contract as a contract liability.

Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

Donations and bequests

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest is recognised using the effective interest method.

(d) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST.

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

(e) Cash and cash equivalents

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

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

2. Summary of Significant Accounting Policies (continued)

(f) Financial instruments

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

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

Financial assets

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

Classification

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

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

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

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

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial asset is recognised on an expected credit loss (ECL) basis for the following assets

- financial assets measured at amortised cost

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other part is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables and contract assets

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

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

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

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

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

2. Summary of Significant Accounting Policies (continued)

(g) 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.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Assets measured using the revaluation model are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Periodic, but at least triennial, valuations by external independent valuers are performed. In periods when the assets are not subject to an independent valuation, the Directors conduct Directors' valuations. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

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

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

Fixed asset class	Depreciation rate
Buildings	2%
Plant and Equipment	40%
Leased plant and equipment	8% - 20%
Right of use assets	50%

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

(h) Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is any indication that an asset maybe impaired.

Where this indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

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

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

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(i) Trade and other payables

Trade and other payables represent the liabilities for goods and services received by the Company during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(j) Employee benefits

Short-term employee benefits

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

The Company's obligations for short-term employee benefits such as wages and salaries are recognised as apart of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The Company's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Defined contribution schemes

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

2. Summary of Significant Accounting Policies (continued)

(k) Fair value

The Company measures some of its assets at fair value. Fair value is the price the Company would receive to sell an asset in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

3. Critical Accounting Estimates and Judgements

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

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

The significant estimates and judgements made have been described below.

Key judgements - Employee benefits

For the purpose of measurement, AASB 119 Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the Company expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12 month period that follows (despite an informal Company policy that requires annual leave to be used within 18 months), the Directors believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

4. Cash and Cash Equivalents

	2025	2024
Cash at Bank	953,914	508,229
Elspeth Pearson Award	8,908	22,553
Total Cash and Cash Equivalents	**962,822**	**530,782**

5. Trade and Other Receivables

	2025	2024
Trade Receivables		
Trade Debtors	536,057	755,705
Loss Allowance	(822)	(2,614)
Total Trade Receivables	**535,235**	**753,091**
Other Receivables	43,863	64,938
Total Trade and Other Receivables	**579,098**	**818,029**

	2025	2024
(a) Impairment of Receivables		
Balance at Beginning of the Year	2,614	4,967
Additional Impairment Loss Recognised/(Reversal)	(1,792)	(2,353)
Balance at end of the year	**822**	**2,614**

6. Other Financial Assets

	2025	2024
Financial Assets at Amortised Cost		
Current		
Term Deposit	7,486,673	8,264,106
Total Current	**7,486,673**	**8,264,106**
Non Current		
Term Deposit	922,303	922,303
Total Non Current	**922,303**	**922,303**
Total Financial Assets at Amortised Cost	**8,408,975**	**9,186,409**
Total Other Financial Assets	**8,408,975**	**9,186,409**

7. Other assets

	2025	2024
Current		
Prepayments	91,798	87,042
Total Current	**91,798**	**87,042**
Total Other assets	**91,798**	**87,042**

8. Property, Plant and Equipment

	2025	2024
Buildings		
At Independent Valuation	1,944,846	1,944,846
Total Buildings	**1,944,846**	**1,944,846**
Leasehold & Building Improvements		
At Cost	295,654	281,655
Accumulated Depreciation	(29,907)	(22,592)
Total Leasehold & Building Improvements	**265,747**	**259,063**
Computer Equipment		
At Cost	123,761	136,415
Accumulated Depreciation	(114,272)	(110,939)
Total Computer Equipment	**9,489**	**25,476**
Plant and Equipment		
At Cost	44,301	53,381
Accumulated Depreciation	(30,378)	(38,610)
Total Plant and Equipment	**13,924**	**14,771**
Total Property, Plant and Equipment	**2,234,005**	**2,244,156**

9. Payables

	2025	2024
Current		
GST Payable	176,357	153,294
Sundry Payables and Accrued Expenses	218,312	261,383
Trade Creditors	286,037	139,247
Total Current	**680,706**	**553,924**
Total Payables	**680,706**	**553,924**

	2025	2024

10. Provisions & Employee Benefits

Current		
Annual Leave	181,447	176,664
Long Service Leave	33,100	89,974
Total Current	**214,547**	**266,638**
Non Current		
Long Service Leave	107,690	84,567
Total Non Current	**107,690**	**84,567**
Total Provisions & Employee Benefits	**322,237**	**351,205**

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

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Company does not expect the full amount of annual leave and 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.

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.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 2(j).

	2025	2024

11. Contract Liabilities

Current		
Deferred Income	1,969,144	2,153,003
Total Current	**1,969,144**	**2,153,003**
Total Contract Liabilities	**1,969,144**	**2,153,003**

	2025	2024

12. Reserves

Asset Revaluation Reserve	1,381,699	1,381,699
Reserve OT School of Victoria Clinical Award	360,200	360,200
Total Reserves	**1,741,899**	**1,741,899**

(a) Asset revaluation reserve

The asset revaluation reserve records fair value movements on property, plant and equipment held under the revaluation model.

(b) Occupational Therapy School of Victoria reserve

The Occupational School of Victoria reserve records the funds donated by the Occupational Therapy Trust Fund and is to be applied by Occupational Therapy Australia for the primary purpose of establishing and operating the Occupational Therapy School of Victoria Clinical Award.

	2025	2024

13. Accumulated Surplus

Accumulated Surplus		
Opening Balance	4,833,184	3,866,356
Net Surplus/(Deficit) for the Year		
Current Year Earnings	(503,674)	966,828
Total Net Surplus/(Deficit) for the Year	**(503,674)**	**966,828**
Total Accumulated Surplus	**4,329,510**	**4,833,184**

	2025	2024

14. Equity Transfers

Equity Transfers from Liquidated Entities	(3,233,203)	(3,233,203)
Total Equity Transfers	**(3,233,203)**	**(3,233,203)**

15. Cash Flow from Operating Activities

	2025	2024
Profit/(Loss) for the Year	(503,674)	966,828
Non-Cash Flows in Surplus/(Deficit):		
Depreciation and Amortisation	29,329	63,759
Loss Allowance	(1,791)	(2,353)
Loss on Disposal of Non-Current Assets	1,817	1,191
Term Deposit Interest	(564,611)	(528,416)
Total Non-Cash Flows in Surplus/(Deficit):	**(535,256)**	**(465,819)**
Changes in Assets and Liabilities		
(Increase)/Decrease in Trade and Other Receivables	232,766	(368,526)
(Increase)/Decrease in Other Assets	(4,756)	(49,844)
Increase/(Decrease) in Contract Liabilities	(183,859)	182,417
Increase/(Decrease) in Trade and Other Payables	126,783	(185,220)
Increase/(Decrease) in Employee Benefits	(28,968)	17,209
Total Changes in Assets and Liabilities	**141,966**	**(403,964)**
Total Cash Flow from Operating Activities	**(896,964)**	**97,045**

16. Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, short-term investments, and accounts receivable and payable.

The totals 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:

	2025	2024
Financial assets		
Cash and Cash Equivalents	962,822	530,782
Term Deposits	8,408,975	9,186,409
Trade and Other Receivables	579,098	818,029
Total Financial assets	**9,950,895**	**10,535,220**
Financial Liabilities		
Lease Liabilities	-	-
Trade and Other Payables	680,706	553,924
Total Financial Liabilities	**680,706**	**553,924**

17. Auditors Remuneration

	2025	2024
Auditing the Financial Statements	3,000	4,850
Accounts Compilation	13,750	12,200
Total Auditors Remuneration	**16,750**	**17,050**

18. Fair Value Measurement

The company has the following assets, as set out in the table below, that are measured at fair value on a recurring basis after their initial recognition. The Company does not subsequently measure any liabilities at fair value on a recurring basis and has no other assets or liabilities that are measured at fair value on a non-recurring basis.

	2025	2024
Recurring Fair Value Measurements		
Property, Plant and Equipment (Less Accumulated Depreciation) - Buildings	2,210,593	2,203,909
Total Recurring Fair Value Measurements	**2,210,593**	**2,203,909**

Refer to Note 9 *Property, plant and equipment* for the basis of valuation.

19. Key Management Personnel Compensation

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 entity are considered key management personnel. The names and positions of executive management are:

- Ms Samantha Hunter (Chief Executive Officer)

Except for the two independent directors appointed, the Directors act in an honorary capacity and receive no compensation for their services. During the financial period, travel and out-of-pocket expenses incurred by the Directors in fulfilling their roles were reimbursed.

The total remuneration paid to key management personnel of the Company was $294,939 for the year ended 30 June 2025 (2024: $292,769).

20. Related Parties

(a) The Company's main related parties are as follows:

(i) 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 entity are considered key management personnel.

For details of remuneration disclosures relating to key management personnel, refer to Note 17: Key Management Personnel Compensation.

(b) Transactions with related parties

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

21. Members' Guarantee

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of $20 each towards meeting any outstanding and obligations of the Company. At 30 June 2025 the number of members was 12,983 (2024: 12,847).

22. Contingencies

Other than the following, the Company does not have any contingencies as at 30 June 2025 and 30 June 2024.

Occupational Therapy Australia Ltd has provided commercial property as security to Westpac Bank Ltd for the use of Merchant Card facilities.

The Company acts as trustee of the Occupational Therapy Australia Research Foundation (the "Trust") and liabilities have been incurred on behalf of the Trust in the Company's capacity as Trustee. To the extent that the Trust is unable to meet any obligations, the trustee may be held liable. Liabilities incurred on behalf of the Trust are therefore not recognised in the financial statements when it is not probable that the Company will have to meet any of those Trust liabilities from its own resources. When it is probable that the Company will have to meet some Trust liabilities, a provision for Trust liabilities will be brought to account. In addition, the Company as trustee has a right to be indemnified out of the Trust assets for any obligation not met by the Trust.

23. Trust Information

Occupational Therapy Australia Ltd acted as trustee of the Occupational Therapy Australia Research Foundation Trust ("the Trust") for the financial periods. The Trust has a 30 June year end balance date in accordance with its Trust Deed. The financial information for the Trust is presented below:

Statement of Profit or Loss and Other Comprehensive Income

	2025	2024
Revenue		
Interest Received	429	730
Investment Income	8,039	10,399
Sundry Donations Received	348	3,930
Unrealised Gain on Revaluation of Financial Assets	22,735	23,063
Total Revenue	**31,551**	**38,122**
Expenses		
Accounting fees	3,000	2,725
Auditor's Remuneration	1,000	3,200
Bank Charges	-	-
DGR Grant	16,548	14,000
Investment Management Fees	1,803	2,169
Legal Fees	-	-
Research Award	-	-
Subscriptions	764	693
Total Expenses	**23,115**	**22,787**
Total comprehensive surplus/(deficit)	**8,436**	**15,335**

Statement of Financial Position

	2025	2024
Assets		
Cash and cash equivalents	14,944	48,597
Financial assets	362,192	333,221
Total Assets	**377,136**	**381,818**
Liabilities		
Sundry Payables	5,000	18,119
Total Liabilities	**5,000**	**18,119**
Net assets	**372,136**	**363,699**

24. Events after the end of the Reporting Period

The financial report was authorised for issue on 18 October 2025 by the Board of Directors.

25. Company Details

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

Occupational Therapy Australia Ltd
Unit 5, 340 Gore Street
Fitzroy Victoria 3065

Directors' Declaration

Occupational Therapy Australia Limited
For the year ended 30 June 2025

The directors of the company declare that:

1. The financial statements and notes, are in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and:
   - comply with Accounting Standard - Reduced Disclosure Requirements and Australian Charities and Not-for-profits Commission Regulations 2013; and
   - give a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Director: Priscilla Ennals

Sign date: 18 October 2025



Director: Leanne Healey

Sign date: 18 October 2025

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OCCUPATIONAL THERAPY AUSTRALIA LIMITED
ABN: 27 025 075 008
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
OCCUPATIONAL THERAPY AUSTRALIA LIMITED

Opinion

We have audited the financial report of Occupational Therapy Australia Limited (the registered entity), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of material accounting policy information and the directors' declaration.

In our opinion, the accompanying financial report of the registered entity is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (the ACNC Act), including:

i. giving a true and fair view of the Registered Entity's financial position as at 30 June 2025 and of its financial performance for the year then ended; and

ii. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

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

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

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

The directors are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibilities of the Directors for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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OCCUPATIONAL THERAPY AUSTRALIA LIMITED
ABN: 27 025 075 008
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
OCCUPATIONAL THERAPY AUSTRALIA LIMITED

Auditor's Responsibilities for the Audit of the Financial Report

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

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

— Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a materiel misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

— Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registered Entity's internal control.

— Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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

— Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Auditor's name and signature: Kevin Topliff

Kevin Topliff CPA
Principal
iaudit suite pty ltd

Address: PO Box 33
Oakleigh South VIC 3167

Dated this 23rd day of October 2025

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Occupational Therapy Australia

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