

**Electronic Frontiers Australia Incorporated (Association)**  
**Notes to and forming part of the financial statements**  
**For the year ending 30 June 2025**

**Note 1 Summary of Significant Accounting Policies**

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 1985 (SA)*.

The management committee has determined that Electronic Frontiers Australia Incorporated (Association) is not a reporting entity and as such no Australian accounting standards, Australian accounting interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is prepared on a cash basis.

The financial report is based on historical costs and does not take into account changing money values.

There are no mortgages, charges and securities affecting Electronic Frontiers Australia Incorporated Association's property at the end of the reporting period.