Not-For-Profit Association Report

Electronic Frontiers Australia
ABN 35 050 159 188
For the year ended 30 June 2026

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Committee's Report

Electronic Frontiers Australia
For the year ended 30 June 2026

The Board submits the financial report of Electronic Frontiers Australia for the financial year ended 30 June 2026.

Board Members

The names of Board members throughout the year and at the date of this report are:

Name	Position	Board service dates
John Pane	Chair	Appointed November 2022
Shaun Branden	Vice-Chair	Appointed July 2025
Andrew Scott	Secretary	Appointed November 2024
Michael Downe	Treasurer	Appointed September 2026
Brenda Van Benthem	Treasurer	Appointed November 2025; Resigned September 2026
Perryn Fowler	Board Member	Appointed November 2025
Jodie Hunter	Board Member	Appointed March 2026
Ebtesam Gauda	Board Member	Appointed July 2026
Justin Mohay	Board Member	Appointed August 2026
Julian Watchorn	Board Member	Appointed November 2025; Resigned July 2026
Warren McHugh	Board Member	Appointed November 2025; Resigned June 2026
Gillian Dempsey	Board Member	Appointed July 2025; Resigned April 2026
Kirsten Frederiksen	Board Member	Appointed November 2025; Resigned April 2026
Kiki Fong Lim	Board Member	Appointed November 2022; Resigned December 2025
Bianca Gay	Board Member	Appointed November 2024; Resigned October 2025

Principal Activities

The principal activities of Electronic Frontiers Australia during the financial year were advocacy, policy submissions, public education and media engagement on digital rights, privacy and related civil liberties issues in Australia.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The surplus for the financial year amounted to $13,732.

Going Concern

This financial report has been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business.

The Board considers that the going concern assumption is appropriate, having regard to the Association's financial position and its ability to meet its obligations as they fall due.

Signed in accordance with a resolution of the Board on:



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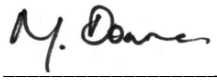
Signed: John Pane, Chair

Date: 31/10/2026



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Signed: Michael Downe, Treasurer

Date: 31/10/2026

Profit and Loss

Electronic Frontiers Australia
For the year ended 30 June 2026

	2026	2025
Trading Income		
Donations to General Revenue	3,536	2,710
Grant revenue	-	700
Interest Income	1,842	1,575
Member Subscription Payment	7,293	3,667
Merchandise Sales	-	22
Organisational Membership Fees	9,980	-
Total Trading Income	**22,651**	**8,674**
Gross Profit	**22,651**	**8,674**
Operating Expenses		
Accounting Expense	550	550
Accounting Subscriptions	672	630
Advertising	1,910	1,803
Bank Fees	22	263
Contractor Payment	2,475	4,325
Insurance	951	895
Office Expenses	330	376
Stripe Fees	148	105
Subscriptions to Organisations & Publications	28	28
Telephone & Internet	972	2,167
Travel - National	565	974
Website costs	296	176
Total Operating Expenses	**8,919**	**12,291**
Net Profit	**13,732**	**(3,617)**

Balance Sheet

Electronic Frontiers Australia
As at 30 June 2026

	30 JUNE 2026	30 JUNE 2025
Assets		
Bank		
Business Online Saver	5,312	5,307
Business Transaction Account	16,335	4,184
Capital Growth Account	55,346	53,508
PayPal AUD	990	892
Stripe AUD	1,009	1,583
Wise	-	2
Total Bank	**78,993**	**65,475**
Total Assets	**78,993**	**65,475**
Liabilities		
Current Liabilities		
Accounts Payable	52	(9)
Accrued Expenses	-	825
Other Liabilities	15,113	-
Total Current Liabilities	**15,165**	**816**
Total Liabilities	**15,165**	**816**
Net Assets	**63,828**	**64,659**
Equity		
Current Year Earnings	13,732	(3,617)
Retained Earnings	50,096	68,276
Total Equity	**63,828**	**64,659**

Notes to the Financial Statements

Electronic Frontiers Australia
For the year ended 30 June 2026

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 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's property at the end of the reporting period.

True and Fair Position

Electronic Frontiers Australia
For the year ended 30 June 2026

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, John Pane, and Michael Downe, being members of the Board of Electronic Frontiers Australia, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Electronic Frontiers Australia during and at the end of the financial year of the association ending on 30 June 2026.



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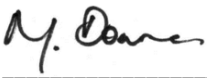
Signed: John Pane, Chair

Date: 31/10/2026



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Signed: Michael Downe, Treasurer

Date: 31/10/2026

Arabon Audit & Assurance
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Sherwood QLD 4075

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E: shankar.gokul@arabon.com.au

30 October 2026

Treasurer
Electronic Frontiers Australia Inc
PO Box 16,
Suite 46491,
Nobby Beach,
QLD 4218

Dear Treasurer,

Electronic Frontiers Australia Incorporated (Association)

I have completed the audit of the Electronic Frontiers Australia Incorporated (Association) for the financial year ended 30 June 2026.

I wish to report to you the following matters arising from our audit:

1. **Audit opinion on financial report**

   An unqualified audit opinion has been provided on the special purpose financial report of the Electronic Frontiers Australia Incorporated (Association) for the financial year ended 30 June 2026.

2. **Matters for the Management Committee's noting**

   In the course of our audit, we did not identify any significant matters.

   Noted there is a crystallised ATO liability of $15,113 in the financials. This liability was recognised and was approved for payment by the committee. This ATO liability balance was paid on 29/9/2026.

This report is prepared on the basis of the limitations set out below.

The matters raised in this report are only those that came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for the management committee's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud.

Accordingly, management committee members should not rely on our report to identify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist. Our comments should be read in the context of the scope of our work. Findings within this report may have been prepared on the basis of management representations.

This report has been prepared solely for use by Electronic Frontiers Australia Incorporated (Association) and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.

Our fee for the audit of the Electronic Frontiers Australia Incorporated (Association) for the year ended 30 June 2026 is **$550** (incl of GST).

Yours faithfully,

Arabon Audit & Assurance



Shankar Gokul, **CPA FIPA**
Director

Liability limited by a scheme approved under Professional Standards Legislation.