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The Dementia Foundation



Shaping Young Onset Dementia Care

Annual Impact Report 2025-2026

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> ***The past year has given us plenty to be proud of and a clearer understanding of the responsibility that comes with growth. Our ambition is not simply to become a larger organisation, but a better one, with the capability, knowledge and sustainability to make a real difference to people living with dementia and their families.***
>
> ***That is the work ahead of us, and I look forward to continuing it.***
>
> Holly Meijer
> CEO & Co-Founder

Meet our Committee Members



Holly Meijer
Deputy Chair



Brett Parker
Chair



Joanne Stewart
Secretary



Lin Koh
Treasurer



Rohan Tier
Member

Because Every Mind Matters

The Dementia Foundation provides younger people living with dementia care that reflects their age, lifestyle, goals and stage of life.

For people under 65, a diagnosis can come while they are still working, raising families and managing everyday responsibilities. The experienced team at 2Flourish, an established NDIS provider, identified a clear gap in support, as many traditional dementia and aged care services are not designed to meet the needs of younger people diagnosed with dementia.

Since 2024, The Dementia Foundation has supported people living with young onset dementia, their families and carers through practical guidance, personalised care, meaningful connection and help navigating available services.

Through professional expertise and commitment, the Foundation focuses on making the journey clearer, reducing pressure on families and helping each person access support that reflects their individual needs.



Our Vision

A future where no one facing young onset dementia does so alone, and every Australian has access to the right support, education and care, no matter their age or location.

Our Mission

To raise public awareness and education of young onset dementia whilst providing industry leading specialised support, resources and advocacy for those affected by young onset dementia and other neurodegenerative conditions affecting Western Australians from all walks of life.

Our Values

At The Dementia Foundation, we see beyond diagnoses to the beautiful, complex human beings before us. We honour individual choice, celebrate diverse cultural journeys and extend compassion without boundaries. Respect is not just a word. It is the foundation of everything we do.

Message From Our Chair

Brett Parker

"The growth we have experienced has been significant. More people and families are reaching out to us, more services are being delivered, including advocacy and training, and our team continues to grow in response to demand. While we are proud of this growth, growth alone is not what matters most."



There is something special about presenting The Dementia Foundation's first Annual Impact Report for the financial year ending 30 June 2026. When we established the Foundation, we were determined to specialise, that is, people living with dementia, particularly those diagnosed at a younger age, and their families should receive services from people with specific training and deep knowledge of dementia.

Our first full independent year has reinforced just how important that approach has been.

Behind every referral and request for information is a person. Behind our growth is a community telling us that what we are building is needed.
As we look to the future, we have been deliberate about defining both the purpose of The Dementia Foundation and the future we want to help create beyond 2030.

This report highlights our Vision and Mission. Our Mission describes what we must do today, while our Vision challenges us to think about what should be possible tomorrow.

Together, I am proud to say they underpin our Road to 2030.

From the beginning, we have wanted The Dementia Foundation to think differently. Dementia does not affect everyone in the same way. A person diagnosed in their 40s, 50s or early 60s can face very different challenges from someone diagnosed much later in life.

They may still be working, raising children, paying a mortgage and planning a future they suddenly need to reconsider. At The Dementia Foundation, we recognise this.

Our focus has therefore been on developing holistic services around the person, rather than expecting the person to fit within an existing system. Holistic care aims to improve quality of life for people with life-limiting illnesses. Our early palliative programming promotes independence and informed decision-making while supporting families.

This approach has contributed to our rapid growth and strengthened our determination to keep improving what we do.

Growth, however, brings responsibility.

As more people place their trust in us, we must continue investing in our people, systems and training. We must reduce gaps in our processes and raise awareness of the legislative differences between aged care workers and disability support partners.

Our ambition is not simply to become bigger. It is to become better and to help lead Australia's approach to quality care and support.

Our people

None of what we have achieved would have been possible without our people.

I want to acknowledge our staff, who believe in what we are trying to create and bring that belief to their work every day.

Some have been with us through the early stages of our journey and helped build the foundations on which we now stand.

Others have joined more recently and are beginning their own journey with the Foundation. Every person has a role in what comes next. As we grow, we want a workforce that understands dementia differently: skilled, curious, prepared to challenge the norms and focused on improving outcomes.



Appreciation

To our supporters, business partners, sponsors and everyone who has backed the Foundation during its early journey, I want to say thank you. Your support allows ideas to become action across our state. It allows us to reach another family, train another person, enter another community and continue striving to be the best at what we do.



Co-Founder & Chair
The Dementia Foundation

Message From Our CEO

Holly Meijer

"The numbers tell only part of the story. What matters to us is that more people living with dementia and their families are choosing to come to us for support, advice and guidance. This has reinforced our belief that what we are building is needed."



The 2025–2026 financial year has been significant for The Dementia Foundation. It was our first full year operating under the Foundation name, defined by growth, change, learning and the continued development of an organisation with a clear purpose.

Building an organisation for growth

As a young organisation, we have had to evolve as demand has grown. Systems and processes that work at a smaller scale do not always support a growing organisation. Responsibilities must become clearer, governance stronger and the infrastructure behind service delivery more robust.

A significant part of the year was spent strengthening the organisation behind the services. We continued improving our financial and operational systems, governance and compliance frameworks, workforce structures and the processes that support our frontline teams.

Much of this work is not visible in day to day service delivery, but it is essential. If we are going to grow while maintaining quality, we need strong foundations underneath us.

Some systems and processes that worked when we were smaller are no longer enough. We still have work to do, but we are in a much stronger position than 12 months ago and have embraced this as a normal part of building the organisation.

I have been particularly proud of our team this year. We have continued growing our workforce and bringing together people with different skills, experiences and perspectives. Increasingly, our focus is not only on recruiting capable people, but on developing genuine specialist knowledge of dementia and the different circumstances faced by people diagnosed at a younger age.

For us, this distinction matters. Supporting someone living with dementia is about more than delivering a service. It requires understanding the person, their relationships, family, goals and life before diagnosis, as well as the flexibility to find solutions when existing systems do not fit. I am proud of how our team has continued to learn and adapt as the organisation has grown.

Learning through growth

The year has not been without challenges. Rapid growth places pressure on an organisation, requiring difficult decisions, stronger processes and continual reassessment of whether established ways of working remain appropriate.

Those experiences have been valuable. They have made us clearer about expectations, more disciplined about processes and more deliberate about the culture we want to create. They have also reinforced the importance of good leadership and communication as the organisation becomes larger and more complex.

Perhaps the biggest lesson for me this year has been that growth itself is not the measure of success. Growth gives us the opportunity to do more, but it also increases our responsibility to do things well.

More than a service provider

During the year, we continued considering what it means for The Dementia Foundation to be more than a traditional service provider. Our direct services are important, but we also have an opportunity to influence the broader experience of people living with dementia.

Our advocacy, education and training, partnerships and community engagement allow us to share what we learn beyond the people we directly support.

Frontline work gives us practical knowledge about the challenges people encounter, while the experiences of people living with dementia and their families continue to challenge us to think differently.

This connection between service delivery, knowledge and advocacy is an important part of who we are becoming. We want what we learn through our services to have an impact beyond a single person or family. If our experience can improve community understanding, influence service delivery or help another organisation better support someone living with dementia, our impact becomes greater than the number of people directly receiving our services.

Thank you

I would like to thank our staff for their commitment throughout the year. Working in dementia services is demanding and often requires much more than what is written in a position description. The care, resilience and willingness of our team to adapt and keep learning have been among our greatest strengths.

I also thank our Committee for its guidance and oversight, and our partners, supporters and the many people who have contributed their expertise and time throughout the year. Most importantly, I thank our clients and their families who have trusted us to be part of their lives. They are the reason we exist, and their experiences continue to shape the organisation we are becoming.



Co-Founder & CEO
The Dementia Foundation



Road to 2030

As part of Road to 2030, The Dementia Foundation will commission 2Flourish to continue to research, develop and test the next generation of the Client Care App and associated digital care data capability.

2Flourish will provide the real world development and testing environment together with The Dementia Foundation, progressively digitising information and operational care records to become predictive and accurate outcome records of a client's journey with their care and support provisions.

Another central part of the plan is taking knowledge, education and specialised dementia capability beyond metropolitan areas and into regional communities.

That means sharing knowledge and providing education to create new employment opportunities and give regional towns and communities an opportunity to flourish.

Supporting Western Australia's unique regional challenges

Distance creating significant barriers to specialist services.

Lack of age appropriate services and limited education in regional communities.

Less access to dementia diagnosis than those in metropolitan areas.

Shortage of trained professionals.

The Drive4Dementia fundraiser will be an important part of bringing the Foundation's Mission and Road to 2030 to life as we plan to continue travelling into regional Western Australia to raise awareness, connect with communities and create opportunities for education and practical workforce training.

It is much more than a drive. It is a way to take conversations about dementia directly into communities that can be hundreds or thousands of kilometres from specialist supports.

Education is at the heart of the Foundation's future

We have a clear goal to become a recognised leader in practical dementia education and training for people working in operational, community and residential settings.

There can be a significant difference between understanding dementia in theory and knowing how to support someone living with dementia in everyday life. Learning from:

- Frontline service delivery can inform training
- Strategic partners and universities can improve services
- Experiences of people living with dementia and their families can improve wellbeing and educational support

Building stronger dementia care also means investing in the people who will shape its future.

Training will continue to expand to support partners, health and community professionals and others involved in care, with a particular focus on regional and rural Western Australia, where access to specialist dementia knowledge can be limited.

The goal is not simply to deliver training. It is to strengthen the capability that already exists within communities, helping people recognise young onset dementia, respond with greater confidence and provide more consistent, age appropriate support closer to home.



When Dementia Strikes Early

Around 30,000 Australians are living with young onset dementia, with this number projected to reach 41,000 by 2054. The Foundation is setting the benchmark in age appropriate dementia care with proven outcomes.

Earlier support, better choices

Families are receiving guidance before situations become urgent.

More age appropriate care

More people living with young onset dementia have caring options that reflect their age, lifestyle and stage of life.

Families feeling less alone

Connection, education and practical support are helping families navigate a complex journey.

Impact that goes further

We are helping build a stronger response to young onset dementia through campaigns, community events and media.

When the Right Support Changes Everything

Michelle was just 52 when she was diagnosed with young onset dementia. By then, her mother Denise had already spent years searching for answers and trying to find services that understood the needs of someone living with dementia at a younger age.

Denise describes the process of getting Michelle properly assessed and diagnosed as one of the hardest parts of their journey. Moving all the way from Melbourne, they found respite with The Dementia Foundation. Denise says that our person centred approach is what matters most:

"They treat her as a person, not just someone with a disability. Staff have had the opportunity to get to know Michelle, understand her individual needs and build genuine relationships with her."



Brett Parker, Co-Founder & Chair, Denise, Michelle's mum, and Andre Aquino, Client Experience Officer



Michelle, Client and her mum, Denise

Her experience has made Denise a strong advocate for more age appropriate housing and support for people living with young onset dementia. Her message is clear: younger people with dementia should not have to remain in hospital simply because there is nowhere suitable for them to go.



Sarah McClelland, Team Leader and Michelle's Support Carer

Support Coordination & Advocacy

Throughout the year, the Foundation strengthened collaboration between clients, families, support coordinators, core providers and allied health professionals. This approach keeps supports aligned with client goals and helps identify changing care needs early for future NDIS planning.

National client engagement grew across both support coordination and advocacy services, demonstrating demand for NDIS services and advocacy tailored to young onset dementia.



Carer and family support
Guidance through referrals and supporting documentation, helping to navigate towards more sustainable care arrangements.

Reporting and referrals
Help families understand and navigate the NDIS and other funds application process and establish stable support and therapy networks.

Decision making support
Provide access to 24/7 formal support when needed.

Housing and transitions
From the family home or hospital into Supported Independent Living (SIL) and/or from SIL to Specialist Disability Accommodation (SDA), and/or In Home Care.

1,141

hours delivered across support and advocacy services

Step Into Tim Nixon's World



Some of the greatest highlights of my role have been helping families access NDIS supports that made a meaningful difference in their everyday lives.

The lessons and highlights of life as a Support Coordinator

Guiding clients through this journey has been both a valuable learning experience and one of the most rewarding parts of my role.

Seeing the positive impact on both the clients and their families has been incredibly rewarding. The work we do helps reduce carer burnout significantly while creating more opportunities for their loved ones living with young onset dementia to connect with others and take part in activities they enjoy.

The Dementia Foundation carefully matches clients with support partners, looking at much more than availability. The team considers each client's interests, personality, routines, communication style and individual support needs.

Shared interests can help build trust and create a more natural connection. Whether someone enjoys gardening, getting outdoors, visiting a café, listening to music or simply having a chat, the right support partner can make everyday moments more enjoyable and meaningful.

I hope awareness and understanding of young onset dementia continues to grow across Western Australia communities. This can lead us to provide better support, better access to services and more opportunities.

There is still more work to be done, but I feel proud to be part of a team that advocates to find better ways to support people living with young onset dementia.

Community Program

Many clients are joining the program during the early stages of their dementia journey, when changes in daily life can be challenging for individuals and families.

Through the program, they are also building new friendships, with some meeting regularly for coffee and outings. Significant positive changes have also been observed in clients who were initially reluctant to leave home but now actively look forward to community engagement.

> ***I have seen clients go from not wanting to leave home to really looking forward to getting out and being part of the community. The adapted PERMA model, which looks at the different elements that support wellbeing, fits really well with the way community activities can encourage enjoyment and connection.***
>
> Lauren Muggins,
> Community Manager

These outcomes demonstrate the value of consistent support, trusted relationships, structured routines and person centred care, closely aligning with the PERMA wellbeing framework.

P	E	R	M	A
Positive Emotion experiencing enjoyment, happiness and satisfaction	**Engagement** participating in meaningful and enjoyable activities	**Relationships** developing and maintaining social connections	**Meaning** feeling connected to a sense of purpose and community	**Accomplishment** achieving personal goals and maintaining independence

Respite Services

Our respite options provide families and informal carers with valuable time to rest and recharge. Respite offers an opportunity for families and informal carers to attend personal or family commitments or take a well deserved break, knowing their loved one is receiving quality care and support.

Through collaborative work with the client, their family and carer, our support team assists with continuity of care and meaningful experiences that promote confidence, independence and connection. Each respite experience is tailored to the individual's interests, abilities, preferences and stage of their dementia journey.

- **Social Outings**
- **Community Events**
- **Creative Activities**
- **Shopping and Recreation**
- **Gentle Exercise**
- **Individualised Activities**



Sarah McClelland, Camilla Silva and Shaunagh Delaney, Team Leaders

Denise, client's mum ★★★★★

We love knowing that our loved one is almost as loved as if she were with us.

What wellbeing looks like

Max, client's husband ★★★★★

The support staff are absolutely wonderful and I'm very happy with the care they provide my wife.

Sonam, Support Partner ★★★★★

There's nothing better than seeing them doing activities together, having fun and building friendships.



Navigating Dementia Together

Person centred approach

Our sense of identity is shaped by the social groups we belong to and the roles we play within them. When these environments are positive and supportive, they help reinforce our clients' confidence and sense of belonging.

Empowerment

We welcome the full diversity of life experiences, perspectives and beliefs, fostering an inclusive, collaborative and innovative environment where our clients feel confident to be actively involved in decisions about their care.

Family centred approach

Our focus is on working alongside each family, understanding what matters to them and providing the right support as needs change, while helping families stay connected and involved in decisions along the way.

Trauma informed practice

We understand that past experiences can shape how a person feels, responds and engages with support. Our approach focuses on creating a safe, respectful and trusting environment, minimising anything that may cause unnecessary distress.

Inclusive access to care

We believe every person living with neurodegenerative conditions should be able to access timely end of life and palliative care when needed, regardless of their age, location, culture or background.

Pictured: John, Client and Fatema, Team Member

Fee For Service Pathways

Through this pathway we provide flexible access to specialist support to clients who are not eligible for government funded services, are waiting for funding decisions or need assistance outside existing arrangements.

Dementia Education

Service Navigation

Future Planning

Respite

WHAT FAMILIES NEEDED MOST THIS YEAR

A successful pathway gives clients and their families a clearer next step, even when that step sits outside the Foundation. In some situations, we connected the client with another organisation better placed to meet their needs. Such as:

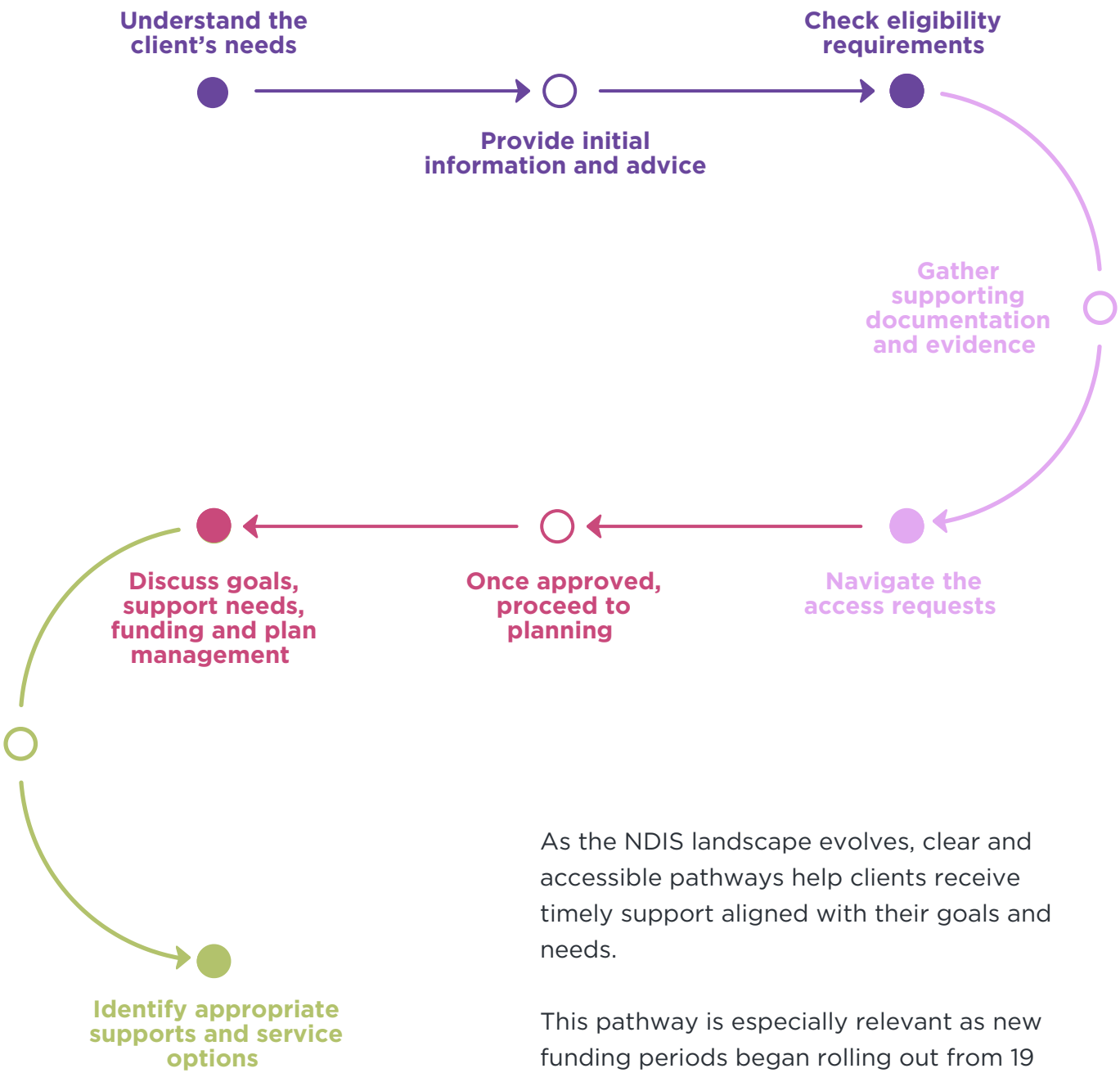
4,341

hours delivered through fee for service

- Community support and participation
- Respite
- NDIS funded support
- Caregivers' services
- Supported Independent Living (SIL)
- Specialist Disability Accommodation (SDA) where appropriate
- Suitable non-SDA supported accommodation
- Hospital and discharge planning teams
- Local community services and support networks
- GPs, memory clinics and allied health professionals

NDIS Pathways

Many clients find NDIS funded services difficult to understand and navigate. In response, the Foundation developed a pathway to support clients and families through the NDIS process and connect them with appropriate services.



As the NDIS landscape evolves, clear and accessible pathways help clients receive timely support aligned with their goals and needs.

This pathway is especially relevant as new funding periods began rolling out from 19 May 2025 and clearer rules were introduced around what NDIS funding could and could not be used for.



Emily Lin, Operations Accountant

Workforce capability
Dementia care and disability support specialised teams that deliver quality NDIS services and positive outcomes. This expertise is strengthened through ongoing education and training.

Early planning and intervention
Anticipate plans with clients and families to identify changes to funding, supports or service arrangements before the needs become urgent.

Regular communication and review process
Work closely with support coordinators and allied health professionals to ensure plans continue to reflect client's needs.

The Foundation is also preparing for new NDIS planning from April 2027 to ensure clients and families continue to receive clear, practical guidance as the system changes.



Our Homes

We doubled our respite capacity through new villages and parks, creating more opportunities for shared care and resident connection. With all 2026 homes now occupied and accommodation enquiries and referrals continuing to grow, the demand for age appropriate supported living is clear.

Bayswater WA

Cherrytree House

Gosnells WA

Limetree House

Quinns Rocks WA

Norfolktree House

Brabham Park WA

Banyantree House
Mapletree House

Wildflower Village Ashby, WA

Wattletree House
Tuarttree House
Banksiatree House

Homes under development central and regional locations, WA

Partnering with property developers to secure homes for 2027 and beyond

Homes that support independence, safety and wellbeing

Our accommodation is designed to support people where traditional housing or aged care options may not reflect their age, lifestyle, goals or stage of life. To support different care needs, individual homes accommodate up to 3 residents, while villages and parks can support up to 14 residents.



> ***My loved one's support carer brings a wonderful energy to our home. She's witty, enthusiastic, and kind, and I feel truly fortunate to have her involved in her care.***
>
> Kim,
> client's family member

HOMES DESIGN

- **Accessibility features**
- **Private ensuite bathrooms**
- **Overnight arrangements**
- **Smart home functionality**
- **Assistive technology**

8 fully operational houses
A significant step in delivering age appropriate dementia care in central locations, close to hospitals, essential services and community life with 21 residents living across the full supported accommodation network.

Shaping age appropriate in home care and community support programs
With Supported Independent Living representing a remarkable 72% of all organisational delivered hours, we continue building flexible, person centred support that promotes independence, routine and community connection.

Using information to respond earlier
Digital house charts were introduced across all our homes. Support partners record daily observations such as hydration, sleep, mobility, personal care, daily functioning and general wellbeing.

SDA

Specialist Disability Accommodation

With 82% average occupancy through accommodation partnerships, the Foundation provides dementia friendly homes that adapt as residents' needs change, helping preserve independence, safety, dignity and quality of life.

This requires suitable housing, consistent support, specialist knowledge and genuine involvement from families and other important people.



**Not always necessary

SIL

Supported Independent Living Services

Every person living with young onset dementia has different needs. That's why our non-SDA homes are an important part of the choices we offer.

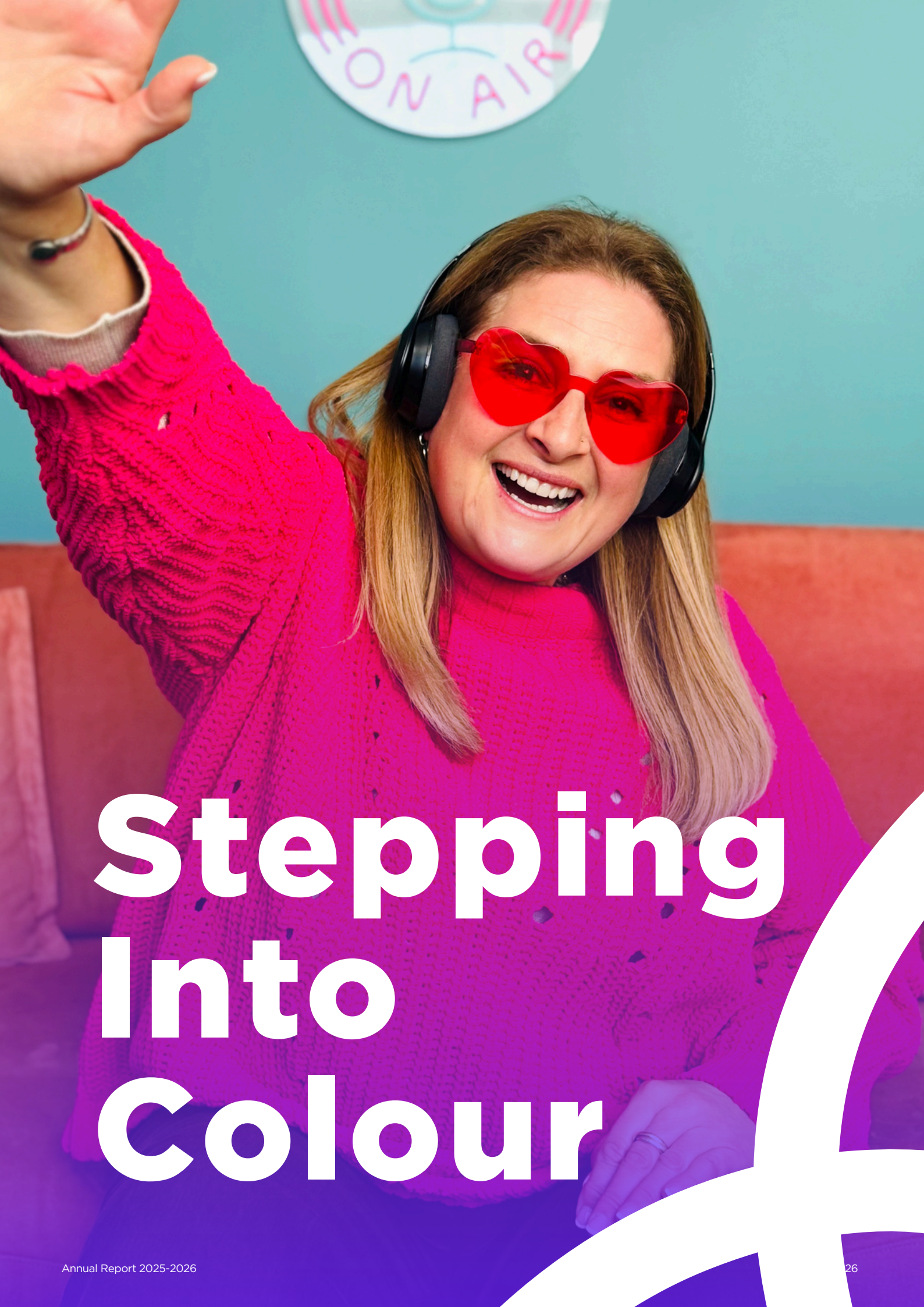
Through our Supported Independent Living (SIL) approach, we work closely with clients, families and health professionals to provide the right support as needs change, helping people feel safe, comfortable and at home.

Such as:

- Community and emotional support
- Daily living
- Mobility assistance
- Personal care and hygiene
- Meal preparation
- Medication assistance
- Health support
- Medical assistance
- Home environment

Transition program, step by step





Stepping Into Colour

Pictured: Ana Silva and Joanne Nathan, Client Experience Officers, Dom, Client and Camilla Silva, Team Leader

Stepping Into Colour is a new community program developed by our Client Experience Team to encourage social connection, movement, creativity, learning and independence in a familiar and comfortable environment. Colour plays an important role in the everyday lives of people living with young onset dementia, as it can provide valuable sensory stimulation and encourage cognitive engagement. Activities are tailored to each client's interests, abilities and support needs, allowing participation in a way that feels right for them.



Chris, client's daughter ★★★★★

Any time my dad can experience something new and in a different environment is a big plus.

Emma, client's wife ★★★★★

What stood out most to me is their ability to handle some challenging moments such as agitation.

Camilla, Team Leader ★★★★★

Music and singing activities always lift their mood and make them feel connected with the group.

Sarah, Team Leader ★★★★★

Sometimes they aren't in the mood to socialise, but a calm approach and gentle encouragement can make all the difference.

Thank you so much, Joanne Nathan, for the wonderful activities file, for putting together the program for carers to follow. It really made my day and I look forward to further interactions.

Marg, client's wife



John, Client with Andre Aquino, Client Experience Officer



Dom, Client with Ana Silva, Client Experience Officer and Camilla Silva, Team Leader



Stepping Into Colour Activity

SKILLS AND ROUTINES DEVELOPED

Activities are adapted to each client's interests, abilities, support needs and daily mood, with close collaboration between the client experience team and Support Partners. This flexible approach supports enjoyment while allowing clients to engage at their own level.

- Taking part in household tasks
- Preparing simple meals
- Building regular social and community routines
- Exploring new hobbies and interests
- Practising movement and exercise routines



Ana Silva and Joanne Nathan, Client Experience Officers



Dom, Client with Joanne Nathan, Client Experience Officer

Hair, Grooming & Wellness Program

People living with young onset dementia may experience sensory or anxiety related barriers when accessing salon services. By bringing dementia trained hairdressers to places where clients feel safe and comfortable, we can make hairdressing and personal grooming experiences more accessible and adaptable to individual needs.

Going beyond practical hairdressing skills, our qualified specialists use adapted equipment and sensory sensitive approaches, including careful temperature control and noise reduction, to create a comfortable and relaxing experience where each person feels cared for and able to enjoy a little time for themselves.

Coffee Connections

Australian researchers found that almost one in two carers of people living with dementia experienced high carer burnout, with anxiety, depression and stress also commonly reported.

38%
feeling weary or lacking energy

28%
feeling worried or depressed

15%
being diagnosed with a stress related illness

12%
frequently feeling angry or resentful

The Foundation's Carer Support Group has been shaped by clients and families to share real experiences and meet real needs.

Stats collected from AIHW

Our very first session

Relaxed icebreakers and conversation helped clients build connections, giving space to openly share their journey before and after diagnosis, highlighting the importance of a safe space where people feel heard, understood and supported.



Carer Support Group at Yahava KoffeeWorks



HANDS IN SOIL, HEARTS IN COMMUNITY

Community Garden

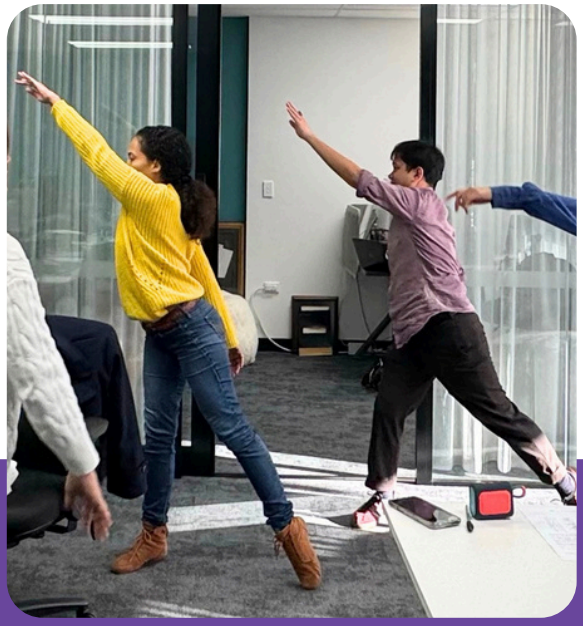
Through gardening, recycling and composting, clients can take part in meaningful hands on activities that promote wellbeing, independence and connection to their environment.

Simple but impactful activities

- Building and maintaining raised garden beds
- Planting herbs, vegetables and fruit
- Watering, pruning and caring for plants
- Exploring sensory gardening
- Recycling, composting and sustainability
- Harvesting fresh produce and using it in cooking activities

Power Pause

A staff wellbeing program is delivered every Wednesday for 10 minutes, designed to bring movement, energy and a mental reset into the working day. Pilot sessions have been successfully delivered to the head office team. Exercises require no special equipment or clothing and can be done beside a workstation.



Head Office Power Pause Session



Head Office Power Pause Session

> ***For me, working mostly on a computer, it was really nice to take a break and relax.***
>
> Louise Cabral
> Marketing Coordinator

WE LISTEN, CARE AND UNDERSTAND

Community & Sensory Bag Program

To strengthen relationships between clients and support partners, the program goes beyond simply providing activities. It helps support partners understand what makes each activity meaningful to the client, supported by practical guidance and training in person centred care, communication, positive engagement, redirection, activity facilitation and the use of Community & Sensory Bag resources.



Michelle and her dementia companion pup

The bags are used during home and community activities to encourage conversation, participation, confidence and enjoyment. Many items are sourced through in kind donations from the public. This has also given us the opportunity to deliver bags to regional and rural clients.

Employee Wellbeing Support

Through our partnership with Forefront Wellbeing, employees have access to free and confidential support sessions for both work related challenges and personal circumstances. By making professional support easy to access, we help our people feel supported and maintain their wellbeing, contributing to a healthier and more resilient workplace.



Julianne Sullivan, Founder and Principal Consultant at Forefront Wellbeing



Outdoor Activity: Cycling Without Age

Happy Hangouts

Outdoor and community activities give our clients opportunities to stay active, connected and engaged in everyday life. From walks, cycling and favourite sports to outings and community events, these experiences support social connection and a sense of belonging. Most importantly, they create meaningful opportunities for our clients to keep doing the things they enjoy and remain connected to their community.

CONNECTING, EXPLORING AND MAKING MEMORIES ALL YEAR ROUND

Out and About

At the Foundation we have a year round community participation program that provides age appropriate outings, social activities and community experiences that encourage clients to remain active, connected and engaged.

Spring

- Zoo Visits
- Kings Park BBQs
- Sports Day
- Wildflower Walks
- Outdoor Activities

Summer

- Beach Outings
- River Activities
- Cafés
- Ice Cream
- Social Gatherings

Autumn

- Swan Valley
- Wildlife Experiences
- Markets
- Art
- Cooking
- Community Outings

Winter

- Christmas in July
- Bowling
- Trivia
- Music
- Movies
- Indoor Social Activities





Supporting Emerging Professionals

Student Placement & Workforce Development

Building a brighter future for young onset dementia care in Western Australia means creating opportunities for emerging professionals to learn, contribute and bring fresh perspectives to the sector.

The Dementia Foundation works with tertiary and non-tertiary institutions to give students meaningful exposure to young onset dementia care. Through practical experience, students can develop skills, contribute ideas and gain a deeper understanding of dementia's impact on individuals, families and the wider community.

These opportunities connect education with real world experience and encourage the next generation of professionals to contribute to a more informed, responsive and compassionate future for dementia care.

Pictured: Gail Morgan, Team Leader and Dreme Cheten, Support Partner

Education Partners

With the goal of improving government policy and raising awareness of young onset dementia, The Dementia Foundation works with education institutions including Edith Cowan University, Curtin University, Acknowledge Education and the University of Western Australia.



Pooja Swar, Student Placement Participant

Through internships and placements, Bachelor's, Master's and PhD students gain practical experience while completing course requirements and contributing to research. Their work builds knowledge and insights that can support future initiatives and, in some cases, published studies.

13
RTO student placements

4
placements completed

11
academic internships (all ongoing)

1
PhD student

> ***I am truly grateful for the support, guidance and encouragement I received from every member of the team. During my placement, I had the chance to learn from each of you and share my own skills.***
>
> ***This experience has strengthened my confidence and equipped me with the practical abilities needed to work effectively in community services. I deeply appreciate the patience, professionalism and teamwork that you all demonstrated.***
>
> Nathaniel Hakizimana
> Student Placement Participant



Sonam and Anita, Student Placement Participants and Andre Aquino, Client Experience Officer



Sonam Lhamo, Training Coordinator

Training & Education

The Foundation's training is built around a simple principle: a diagnosis should not diminish a person's identity, value, hope, dignity or sense of belonging.

This guides the training approach, combining specialist knowledge with empathy, respect and person-centred care.

New course in development

Young Onset Dementia Training and Advocacy Course

The course in development includes structured learning on recognising young onset dementia, communication strategies, person-centred support, advocacy, empowerment, referral pathways and common practice challenges.

Participants are encouraged to reflect on current practice and identify strategies to take back to their workplaces. The course provides a foundation for further modules and future professional development as the program grows.

Sessions delivered

- Introduction to The Dementia Foundation and the support it provides
- Overview of NDIS systems
- Creating safe, supportive and inclusive environments
- Psychosocial hazards and their impact on workplace wellbeing
- Recognising and reporting incidents appropriately
- Choking and casualty management, with a focus on safe and confident emergency response
- Medication competency training
- Safe medication practices
- Following procedures and working within the appropriate scope of practice



Michael from Kalgoorlie, his wife and Brett Parker, Co-Founder & Chair

Building Regional Productivity

In regional communities, building productivity means ensuring people have the skills and opportunities to find purpose, contribute to their communities and remain connected to the places they call home.

Rather than relying solely on services delivered from metropolitan Perth, we are developing programs to educate, train local people and to develop specialist dementia capability. This offers sustainable employment within regional communities.

Drive4Dementia Big Lap

Behind every kilometre

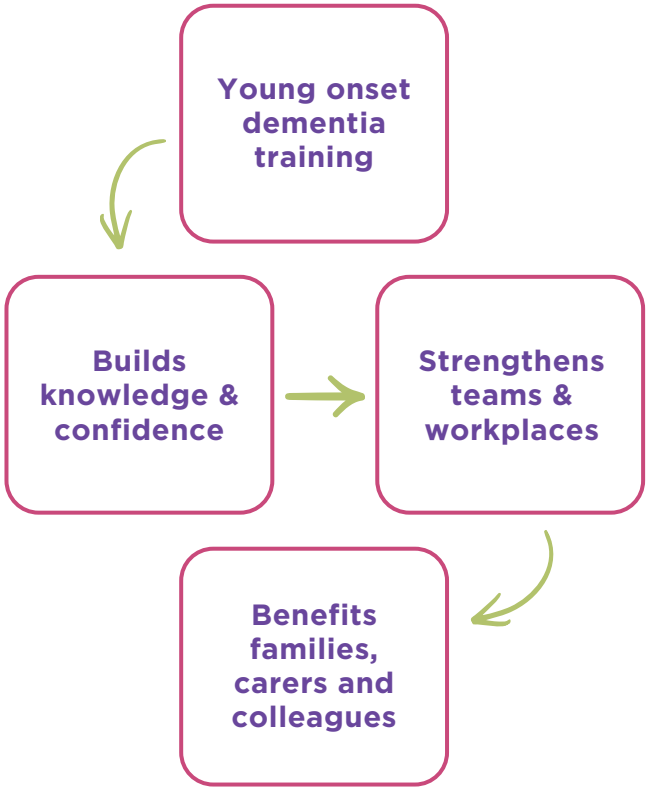
Many people don't realise that young onset dementia can affect people under 65, often while they are still living active lives. In rural and regional communities, where access to specialists can be limited, diagnosis may be delayed or mistaken, affecting risk management and access to appropriate care pathways.



Drive4Dementia Community Interaction

To keep my family's faces fresh in my mind, I carve their portraits into boab nuts. I hope The Dementia Foundation can bring the support our communities need.

Julie, living with young onset dementia
Wyndham, Kimberley



As we travel across Western Australia and beyond, we use the opportunity to raise awareness and importantly build community connections. We are able to identify where education, training and specialist support can create ongoing local value and regional productivity.



This is how we believe social investment can contribute to regional productivity. That is, we do more than simply bring services into communities, we build the capability for communities to strengthen themselves.



Community Christmas Celebration



A day at Caversham Wildlife Park



Team Leaders at the Community Garden launch

COMMUNITY IMPACT

Measurement scorecard	What we measure	Our example
Direct impact	Services actually delivered	Support hours
Capability created	People trained and new skills shared	Workers trained and competencies achieved
Reach created	Awareness and community activation	Regional communities reached events and enquiries; Advocacy hours delivered
Impact generated	What changed because of our involvement	New services established, employment, improved outcomes

Message From Our Fundraising Committee Chair

Joanne Stewart

"It is a great honour to serve as Chair of The Dementia Foundation Fundraising Committee. The foundations are in place, the momentum is building and now is the time to turn that progress into meaningful and lasting impact. Thank you to everyone who has been part of our first year. We are excited about what comes next."



Our first year focused on building strong foundations for sustainable growth and long term impact. This included establishing strong governance and fundraising frameworks, while building meaningful relationships with businesses, community groups and potential partners who share our vision and can help us extend our reach in the community.

A significant achievement has been successfully obtaining registered charity status. This has provided an important platform to develop our fundraising strategy and create greater opportunities to support people living with young onset dementia, their families and the wider community.

For us, fundraising is about much more than raising money. It is about giving people, businesses and organisations an opportunity to support a cause they believe in and become part of something that creates meaningful and lasting change.

In the upcoming years, the focus will be on strengthening the partnerships and sponsorships already established, collaborating with industry and community experts, and making the best use of the skills and resources available to us.

A key priority is to develop a diverse and sustainable funding base, reducing reliance on any single source of income. This will give the Foundation greater flexibility to invest in programs, training, research, community education and regional outreach as we continue to grow.

Our first big fundraising campaign: Drive4Dementia

With strong support from the Dementia Association of Western Australia Committee, Drive4Dementia became the Foundation's first major fundraising and awareness initiative. Delivering an event of this scale required significant planning, coordination, promotion and collaboration.

Since our first event in 2025, the campaign has more than doubled in size and continues raising awareness in regional and rural areas, giving the Foundation first hand experience in identifying gaps in areas such as education, training, housing and access to skilled support.

The Drive4Dementia has also become a fact finding venture and a connection point to fundraising opportunities, helping the Foundation understand where supports are needed most and where future services can make a difference.

We are incredibly excited to see where the road leads us. The Drive4Dementia will continue to grow as a key fundraising, awareness and community engagement initiative for The Dementia Foundation.



Drive4Dementia Community Interaction

How people and organisations support the Foundation:

- Fundraising
- Sponsorship
- Volunteering
- Professional expertise
- In kind support
- Community involvement



Drive4Dementia Regional Supporters Meet & Greet

Grants, Research & Development

We've secured $3,000 in grant funding from the Australian Institute of Management to support staff training and capability development, helping strengthen the skills needed to provide high quality dementia care. Through connections with research groups, organisations and universities, we are also building a stronger focus on evidence, innovation and collaboration.

Partnerships in action

While local partnerships remain important, our focus also extends across Australia. By building relationships with both local and national organisations, the Foundation can create broader opportunities to support programs, research, education and advocacy.

> ***It's an honour to have grown such a strong relationship between two WA organisations who care for the community.***
>
> Blake Srdarev
> Head of Account Management at Paywise



Blake Srdarev, Head of Account Management at Paywise and Brett Parker, Co-Founder and Chair

For businesses, partnerships can strengthen local connections, increase brand visibility and create meaningful ways for employees to get involved through volunteering, workplace giving and professional expertise. Dementia awareness training can also support more inclusive workplaces while contributing to ESG and corporate responsibility goals.



Darryl Cook, Group Manager Service Operations, Co-Founders Brett Parker and Holly Meijer and Ein Eric, COO

In kind contributions & community support

One of the most rewarding parts of our first year as a recognised not-for-profit charity has been the generosity shown by individuals, families and the wider community.

Donations such as furniture, linen, lighting and household items have supported the setup of our homes, while games, puzzles, sensory mats, cards, soft toys and other resources have helped build our Community & Sensory Bags.

Yahava Koffeeworks supports our Carer Support Group with a reserved space, coffee and cake vouchers, creating a welcoming place for carers to connect and feel supported.

Funding the future

Fundraising is about more than what happens behind the scenes. It is also about connection, creativity, collaboration and enjoying the journey together. We want people to feel proud to be part of what we are building and to know that every contribution, idea and connection can make a difference.

As we move into 2026–2027, the focus will be on growing partnerships, creating new fundraising opportunities, supporting our programs and reaching more people, including across regional and rural Western Australia.

We look forward to continuing this journey alongside the Dementia Association of Western Australia Committee, Fundraising Committee, volunteers, sponsors, corporate partners, supporters and the wider community.

Our sponsors and partners

2Flourish

paywise

PENTANET

GR8 disability housing

ADDFUEL

BATTERY ENGINEERING

Kali-Tech ABORIGINAL CORPORATION

COMMUNICATION SOLUTIONS FOR ALL AUSTRALIANS



Financial Summary

July–December 2025

A significant milestone for us, marked by the successful acquisition and integration of Ace Disability Care Pty Ltd and a strong return to financial sustainability.

During this period, some clients remained under existing Ace service agreements, while service delivery, staffing and operational support were already being provided by The Dementia Foundation.

January 2026

From January, all clients with a young onset dementia diagnosis were fully transitioned to The Dementia Foundation, creating a clearer and more consistent service structure.

2025–2026 Result

The financial year reflected both this successful integration recording a surplus of $112,000 and a strong return to financial sustainability, and a more than doubling of the asset base. These outcomes reflect both the increasing demand for specialised dementia support services and the organisation's commitment to responsible financial management.

Financial performance

The majority of income came from NDIS funded services, generating $5.23 million during the year.

A further $1.66 million came from management fees paid by Ace Disability Care during the transition period. This represented around 92% of revenue from the Foundation clients who were still contracted under Ace Disability Care Pty Ltd.

Total operating expenses were $6.95 million, reflecting the scale and complexity of services delivered. The largest investment was in our workforce, with $5.5 million in wages and salaries and approx. $500,000 in superannuation expenses, highlighting the organisation's ongoing commitment to attracting and retaining a skilled workforce.

We are a registered NDIS provider through our wholly owned subsidiary Ace Disability Care Pty Ltd. Registration ID: 4-GJ0RFK6

The Dementia Foundation is a registered name of the Dementia Association of Western Australia

A message from Lin Koh, Treasurer

We are well positioned for continued growth in 2026–2027, with revenue expected to increase as more Supported Independent Living (SIL) homes are developed through the Village model.



Finance Team: Patrick Chieng, Andrea Chen, Lin Koh, Jane Chen, Emily Lin

By locating several homes within the same community, the model allows staffing, administration, maintenance and support services to be shared more efficiently. With growing demand for dementia specific care and accommodation, a strong financial position provides a solid foundation for future growth and long term sustainability.

Revenue Breakdown

NDIS-funded services
$5.23 million

Management fees from Ace Disability Care
$1.66 million

Expenditure Breakdown

Total operating expenses
$6.95 million

- Wages and Salaries: $5.5 million
- Superannuation: $600,000
- Subscriptions & Software: $167,000
- Insurance: $129,000

Financial predictions

- Revenue is expected to increase as additional Supported Independent Living (SIL) houses are established under the Association's new Village model.
- Improved operational efficiency through shared staffing, administration, maintenance and support services.
- While staffing and operating costs will increase as new houses open, the shared services model is expected to help contain costs and improve overall margins.

One direction, greater reach

The unique services we continue to build are driving us towards becoming the first source people turn to for trusted information, practical guidance, specialist support and a clearer understanding of the future of young onset dementia care.

The Dementia Foundation's goal is not simply to support more people, but to help create a stronger response to young onset dementia across Western Australia and beyond. If The Dementia Foundation can help make that possible, then we will be doing more than growing an organisation. We will be helping change how young onset dementia is understood and supported.

Building dementia capability everywhere

Our personal outcome and experience measurement framework combines internationally recognised Patient Reported Outcome Measures (PROMs) and Patient Reported Experience Measures (PREMs) to provide meaningful insight into every person's journey through our services.

Beginning in Western Australia and expanding nationally, this framework will create one of Australia's most comprehensive dementia outcomes datasets. It will enable continuous service improvement, support evidence based decision making, and provide government, funders and partners with transparent reporting on the real world impact of dementia care.

Starting with our proprietary Client Care App, Workforce Analytics and Sustainability Platform (WASP) and our custom information systems (TIS), we are building an integrated digital ecosystem that brings together advanced analytics and artificial intelligence. The Dementia Foundation will transform this data into actionable insights that improve both non-clinical supports and clinical practice, strengthen workforce capability and ultimately enhance the lives of almost 500,000 Australians living with dementia and the estimated 1.7 million family members, friends and carers who support them every day.

With service modelling complete and success being demonstrated across the Perth metropolitan region a key drive is to push regional expansion in Western Australia to reach markets with little to no representation for young onset dementia.

The program takes the training built in the Perth metropolitan teams and delivers that to new environments creating job opportunities and developing specialist technical skills to regional and remote residents. Through test and learn greenfield sites across Western Australia, we continuously improve roll outs of new team expansions.

Together with a successful training program in play, the roll out to support regional hospitals and community residents in need allows for targeted interventions and supports to maintain productivity in our regions and continuity of living close to established support networks, including families.



Rohan Tier, Group Manager, Service Operations and Holly Meijer, Co-Founder & CEO

Workforce scheduling automation

Scheduling in dementia support environments is complex, requiring consideration of client needs, staff availability, skills, qualifications, travel, continuity of support and compliance obligations. The long term objective is to create intelligent scheduling systems that produce optimised rosters while maintaining client preferences and positive outcomes for staff and clients.



Head Office Workshop Session

We have all accomplished so much and I can't wait to watch what comes next. There are so many wonderful people that help to deliver the meaningful services that we are responsible for.

Rohan Tier
Group Manager, Service Operations

Research & innovation

We are developing cutting edge systems to improve outcomes for clients and families, while creating opportunities to collaborate with research, education and industry partners. By connecting innovation with everyday service delivery, the Foundation is strengthening the quality and impact of its services while building the systems needed for future growth.

Over the next 12–24 months, a key priority is the development of a centralised data and analytics library, bringing information from across the Foundation into one trusted source.

This will improve visibility, strengthen reporting and support better decision making, while creating the foundation for advanced analytics and future artificial intelligence initiatives.

Upcoming Community Programs

Expanding our wellbeing experiences

Building on the positive outcomes of our current hairdressing program and the benefits it offers to our clients, we're taking the next step towards bringing our mobile hairdressing salon concept to life. The service will initially be introduced to our community clients, with plans to expand to the wider community.

Growing green spaces across our villages

As we launch our new homes and villages, we are expanding our Community Garden program to create more opportunities for wellbeing activities that encourage cognitive engagement, while promoting sustainable practices and a stronger social connection.



Dementia Association of Western Australia

Trading as The Dementia Foundation
ABN 71 911 076 976

General Purpose Financial Report
Simplified Disclosures
30 June 2026

Dementia Association of Western Australia
Trading as The Dementia Foundation
Committee members' report
30 June 2026

The committee members present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity') consisting of Dementia Association of Western Australia (referred to hereafter as the 'incorporated association' or 'parent entity') and the entities it controlled at the end of, or during, the year ended 30 June 2026.

On behalf of the committee members



Brett Parker
Chairperson



Holly Meijer
Committee Member

28 October 2026

DIRECTORS:

VIRAL PATEL RCA, CA
ALASTAIR ABBOTT RCA, CA
CHASSEY DAVIDS RCA, CA
FAZ BASHI RCA, CPA

ASSOCIATE DIRECTORS:

ROBERT CAMPBELL RCA, CA
SANTO CASILLI FCPA PFIIA

AUSTRALIAN AUDIT

AUDITOR'S INDEPENDENCE DECLARATION

To the Management Committee of Dementia Association of Western Australia

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 and section 80 of the Associations Incorporation Act 2015 (WA), in relation to our audit of the financial report of Dementia Association of Western Australia for the year ended 30 June 2026, to the best of my knowledge and belief, there have been:

a. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and*

b. No contraventions of the auditor independence requirements of the *Associations Incorporation Act 2015 (WA) in relation to the audit; and*

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

Australian Audit

Chassey Davids, CA, RCA, AMIIA, BCom
Registered Company Auditor number 490152
Director
Australian Audit
Perth, Western Australia

Dated: 28 October 2026

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AUSTRALIA + NEW ZEALAND

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Dementia Association of Western Australia
Trading as The Dementia Foundation
Statement of profit or loss and other comprehensive income For the year ended 30 June 2026

	Note	Consolidated 2026 $	Restated 2025 $
Revenue			
Service income		5,227,687	-
Management fee income	17	1,655,631	827,586
Reimbursement income		176,199	3,926
Other income		7,170	1,751
Finance income		130	1
Total revenue		7,066,817	833,264
Expenses			
Employee benefits expense		(6,030,225)	(798,014)
Depreciation and amortisation expense		(13,485)	(689)
Administration		(878,112)	(92,570)
Other expenses		(11,126)	-
Finance costs		(18,584)	-
Total expenses		(6,951,532)	(891,273)
Surplus/(deficit) before income tax expense		115,285	(58,009)
Income tax expense		(2,989)	-
Surplus/(deficit) after income tax expense for the year	14	112,296	(58,009)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		112,296	(58,009)

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Dementia Association of Western Australia
Trading as The Dementia Foundation
Statement of financial position
As at 30 June 2026

	Note	Consolidated 2026 $	Restated 2025 $
Assets			
Current assets			
Cash and cash equivalents	3	277,806	92,602
Trade and other receivables	4	401,371	239,851
Loan receivables	5	62,112	-
Other	6	18,220	2,136
Total current assets		759,509	334,589
Non-current assets			
Property,plant and equipment	7	148,961	43,936
Intangibles	8	837,911	8,205
Other	6	12,000	-
Total non-current assets		998,872	52,141
Total assets		1,758,381	386,730
Liabilities			
Current liabilities			
Trade and other payables	9	1,066,968	332,862
Borrowings	10	220,066	26,881
Employee benefits	11	157,810	84,996
Share purchase liability	12	259,250	-
Total current liabilities		1,704,094	444,739
Total liabilities		1,704,094	444,739
Net assets/(liabilities)		54,287	(58,009)
Equity			
Retained surpluses/(accumulated deficits)	14	54,287	(58,009)
Total equity/(deficiency)		54,287	(58,009)

The above statement of financial position should be read in conjunction with the accompanying notes

Dementia Association of Western Australia
Trading as The Dementia Foundation
Statement of changes in equity
For the year ended 30 June 2026

	Retained profits $	Total deficiency in equity $
Balance at 1 July 2024	-	-
Deficit after income tax expense for the year	(58,009)	(58,009)
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	(58,009)	(58,009)
Balance at 30 June 2025	(58,009)	(58,009)

Consolidated	Retained profits $	Total equity $
Balance at 1 July 2025	(58,009)	(58,009)
Surplus after income tax expense for the year	112,296	112,296
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	112,296	112,296
Balance at 30 June 2026	54,287	54,287

The above statement of changes in equity should be read in conjunction with the accompanying notes

Dementia Association of Western Australia
Trading as The Dementia Foundation
Statement of cash flows
For the year ended 30 June 2026

	Note	Consolidated 2026 $	Restated 2025 $
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		6,970,765	605,278
Payments to suppliers and employees (inclusive of GST)		(6,492,419)	(459,846)
		478,346	145,432
Interest received		7,570	-
Interest and other finance costs paid		(627)	-
Net cash from operating activities		485,289	145,432
Cash flows from investing activities			
Payments for property, plant and equipment		(103,517)	(44,370)
Payments for intangibles		-	(8,460)
Proceeds from release of security deposits		(18,000)	-
Net cash used in investing activities		(121,517)	(52,830)
Cash flows from financing activities			
Proceedsfrom borrowings		255,768	-
Repayment of borrowings		(434,336)	-
Net cash used in financing activities		(178,568)	-
Net increase in cash and cash equivalents		185,204	92,602
Cash and cash equivalents at the beginning of the financial year		92,602	-
Cash and cash equivalents at the end of the financial year	3	277,806	92,602

The above statement of cash flows should be read in conjunction with the accompanying notes

Dementia Association of Western Australia
Trading as The Dementia Foundation Notes
to the financial statements
30 June 2026

Note 1. Material accounting policy information

The accounting policies that are material to the consolidated entity are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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

Basis of preparation

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and Western Australian legislation the Associations Incorporation Act 2015, the Charitable Collections Act 1946 and associated regulations, as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the consolidated entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Comparatives

The comparative information presented for the year ended 30 June 2025 relates soley to Dementia Association of Western Australia as a standalone entity as there were no wholly owned subsidiaries during that year. Ace Disability Care Pty Ltd was acquired on the 1 May 2026 and thus consolidated accounts are only shown for the year ended 30 June 2026.

Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Dementia Association of Western Australia ('incorporated association' or 'parent entity') as at 30 June 2026 and the results of all subsidiaries for the year then ended. Dementia Association of Western Australia and its subsidiaries together are referred to in these financial statements as the 'consolidated entity'.

The comparative information presented for the year ended 30 June 2025 relates solely to Dementia Association of Western Australia as a standalone entity and is not presented on a consolidated basis. Ace Disability Care Pty Ltd was not acquired by Dementia Association of Western Australia during the 2025 financial year and, accordingly, its financial position, financial performance and cash flows are not included in the comparative financial information.

Subsidiaries are all those entities over which the consolidated entity has control. The consolidated entity controls an entity when the consolidated entity is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the consolidated entity. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in the consolidated entity are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the consolidated entity.

Note 1. Material accounting policy information (continued)

The acquisition of subsidiaries is accounted for using the acquisition method of accounting. A change in ownership interest, without the loss of control, is accounted for as an equity transaction, where the difference between the consideration transferred and the book value of the share of the non-controlling interest acquired is recognised directly in equity attributable to the parent.

Where the consolidated entity loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and non-controlling interest in the subsidiary together with any cumulative translation differences recognised in equity. The consolidated entity recognises the fair value of the consideration received and the fair value of any investment retained together with any gain or loss in profit or loss.

Revenue recognition

Theconsolidated entity recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the consolidated entity is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the consolidated entity: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As theconsolidated entity is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Note 1. Material accounting policy information (continued)

Current and non-current classification

Assetsand liabilities are presentedinthe statement offinancial positionbased oncurrent and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.
Deferred tax assets and liabilities are always classified as non-current.

Impairment of non-financial assets

Goodwill andother intangible assetsthat have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Finance costs

Financecosts attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assetsare recognised net oftheamount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets
The consolidated entity determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Goodwill and other indefinite life intangible assets
The consolidated entity tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 1. The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets
The consolidated entity assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the consolidated entity and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Income tax
The consolidated entity is subject to income taxes in the jurisdictions in which it operates. Significant judgement is required in determining the provision for income tax. There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. The consolidated entity recognises liabilities for anticipated tax audit issues based on the consolidated entity's current understanding of the tax law. Where the final tax outcome of these matters is different from the carrying amounts, such differences will impact the current and deferred tax provisions in the period in which such determination is made.

Recovery of deferred tax assets
Deferred tax assets are recognised for deductible temporary differences only if the consolidated entity considers it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Employee benefits provision
As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Cash and cash equivalents

	Consolidated 2026 $	Restated 2025 $
Current assets		
Cash on hand	100	-
Cash at bank	277,706	92,602
	277,806	92,602

Accounting policy for cash and cash equivalents
Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Note 4. Trade and other receivables

	Consolidated 2026 $	Restated 2025 $
Current assets		
Trade receivables	377,964	227,986
BAS receivable	23,407	11,865
	401,371	239,851

Accounting policy for trade and other receivables
Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The consolidated entity has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Note 5. Loan receivables

	Consolidated 2026 $	Restated 2025 $
Current assets		
Receivable from Ashcroft Bay Trust	58,724	-
Receivable from PMT	3,388	-
	62,112	-

Note 6. Other

	Consolidated 2026 $	Restated 2025 $
Current assets		
Prepayments Security	-	795
deposits Right of	18,220	-
return assets	-	1,341
	18,220	2,136
Non-current assets		
Security deposits	12,000	-
	30,220	2,136

Accounting policy for right of return assets

Right of return assets represents the right to recover inventory sold to customers and is based on an estimate of customers who may exercise their right to return the goods and claim a refund. Such rights are measured at the value at which the inventory was previously carried prior to sale, less expected recovery costs and any impairment.

Note 7. Property, plant and equipment

	Consolidated 2026 $	Restated 2025 $
Non-current assets		
Leasehold improvements - at cost	83,940	44,370
Less: Accumulated depreciation	(8,709)	(434)
	75,231	43,936
Motor vehicles - at cost	83,936	-
Less: Accumulated depreciation	(10,206)	-
	73,730	-
	148,961	43,936

Accounting policy for property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Leasehold improvements	3-10 years
Plant and equipment	3-7 years
Motor vehicle	8 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Note 7. Property, plant and equipment (continued)

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the consolidated entity. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 8. Intangibles

	Consolidated 2026 $	Restated 2025 $
Non-current assets		
Goodwill - at cost	831,347	-
Other intangible assets - at cost	8,460	8,460
Less: Accumulated amortisation	(1,896)	(255)
	6,564	8,205
	837,911	8,205

Accounting policy for intangible assets
Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Goodwill
Goodwill arises on the acquisition of a business. Goodwill is not amortised. Instead, goodwill is tested annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Impairment losses on goodwill are taken to profit or loss and are not subsequently reversed.

Note 9. Trade and other payables

	Consolidated 2026 $	Restated 2025 $
Current liabilities		
Trade payables	81,925	27,590
Wages payable	168,030	140,663
PAYG payable	315,869	102,406
Superannuation payable	278,117	59,697
Salary sacrifice payable	14,643	-
Income tax payable	59,975	-
BAS payable	148,409	-
Other payables	-	2,506
	1,066,968	332,862

Accounting policy for trade and other payables
These amounts represent liabilities for goods and services provided to the consolidated entity prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Note 10. Borrowings

	Consolidated 2026 $	Restated 2025 $
Current liabilities		
Loan - Shift	220,066	-
Loan - Ace Disability Care Pty Ltd	-	26,881
	220,066	26,881

Accounting policy for borrowings
Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

Note 11. Employee benefits

	Consolidated 2026 $	Restated 2025 $
Current liabilities		
Annual leave	157,810	84,996

Accounting policy for employee benefits

Short-term employee benefits
Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Note 12. Provisions
Accounting policy for employee benefits

Note 13. Share purchase liability

	Consolidated 2026 $	Restated 2025 $
Current liabilities		
Share purchase liability - Ashcroft Bay Trust	259,250	-

Note 14. Retained surpluses/(accumulated deficits)

	Consolidated 2026 $	Restated 2025 $
Accumulated deficits at the beginning of the financial year	(58,009)	- (58,009)
Surplus/(deficit) after income tax expense for the year	112,296	
Retained surpluses/(accumulated deficits) at the end of the financial year	54,287	(58,009)

Note 15. Key management personnel disclosures

Compensation
The aggregate compensation made to committee members and other members of key management personnel of the consolidated entity is set out below:

	Consolidated 2026 $	2025 $
Aggregate compensation	475,659	62,024

Note 16. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Australian Audit, the auditor of the incorporated association:

	Consolidated 2026 $	2025 $
Audit services - Australian Audit (2025: Armada Audit & Assurance)		
Audit of the financial statements	9,500	8,500
Other services - Australian Audit (2025: Armada Audit & Assurance)		
Assistance in the preparation of the financial statements	2,500	2,000
	12,000	10,500

Note 17. Related party transactions

Parent entity
Dementia Association of Western Australia is the parent entity.

Related parties through common ownership
Holly Meijer serves as a Director of Ace Disability Care Pty Ltd, and a Committee Member of Dementia Association of WA. Ace Disability Care Pty Ltd is considered a related party for disclosure purposes. Ace Disability Care Pty Ltd was acquired by the Association on 1 May 2026 and as at 30 June 2026 is a wholly owned subsidiary.

Holly Meijer serves as a Director of Get Care Pty Ltd, and a Committee Member of Dementia Association of WA. Get Care Pty Ltd is considered a related party for disclosure purposes.

Brett Parker and Holly Meijer served as Directors of Ace Property Australia Pty Ltd, and are Committee Memberes of Dementia Association of Western Australia. Ace Property Australia Pty Ltd was considered a related party. Ace Property Australia Pty Ltd was deregistered on the 29th June 2026.

Christine Ann Oldfield was a Director of Ace Disability Care Pty Ltd during the year, and is also a member of the Ashcroft Bay Trust. This is considered a related party to Dementia Association of Western Australia.

Key management personnel
Disclosures relating to key management personnel are set out in note 15.

Transactions with related parties
The following transactions occurred with related parties:

	Consolidated 2026 $	Restated 2025 $
Sale of goods and services:		
Management fee income from Get Care Pty Ltd	323,259	44,637
Management fee income from Ace Disability Care Pty Ltd	1,332,372	782,949
Payment for other expenses:		
Strata fees paid to Ace Property Australia Pty Ltd	13,487	-

Receivable from and payable to related parties
The following balances are outstanding at the reporting date in relation to transactions with related parties:

	Consolidated 2026 $	Restated 2025 $
Current receivables:		
Trade receivables from Get Care Pty Ltd	17,016	44,638
Trade receivables from Ace Disability Care Pty Ltd	-	181,024
Current payables:		
Trade payable to PMT	4,017	3,634
Trade payable to PMT	600	-

Loans to/from related parties
The following balances are outstanding at the reporting date in relation to loans with related parties:

	Consolidated 2026 $	Restated 2025 $
Current receivables:		
Loan receivable from Ashcroft Bay Trust	58,724	-
Loan receivable from PMT	3,388	-
Current borrowings:		
Loan from Ace Disability Care Pty Ltd	-	26,881

Terms and conditions
All transactions were made on normal commercial terms and conditions and at market rates.

Note 18. Working capital

The consolidated entity generated a profit of $112,296 for the financial year ended 30 June 2026 (2025: deficit of $58,009). As at 30 June 2026, the consolidated entity had a negative working capital of $944,585 (2025: negative working capital of $110,150). Notwithstanding the negative working capital position, the Committee have assessed the consolidated entity's ability to continue as a going concern and are satisfied that it will be able to meet its obligations as and when they fall due. In forming this view, the Committee have considered the consolidated entity's profitability during the current year and the forecasted cash flows for the next financial year. The Committee is confident that the consolidated entity will be able to continue its operations for the foreseeable future.

Note 19. Events after the reporting period

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

In the committee members' opinion:

- the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and Western Australian legislation the Associations Incorporation Act 2015, the Charitable Collections Act 1946 and associated regulations;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the committee members

Brett Parker
Chairperson

Holly Meijer
Committee Member

28 October 2026

DIRECTORS:

VIRAL PATEL RCA, CA
ALASTAIR ABBOTT RCA, CA
CHASSEY DAVIDS RCA, CA
FAZ BASHI RCA, CPA

ASSOCIATE DIRECTORS:

ROBERT CAMPBELL RCA, CA
SANTO CASILLI FCPA PFIIA

AUSTRALIAN AUDIT

INDEPENDENT AUDITOR'S REPORT

To the members of Dementia Association of Western Australia

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Dementia Association of Western Australia (the consolidated entity), which comprises the statement of financial position as at 30 June 2026, 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 significant accounting policies and the directors' declaration.

In our opinion the accompanying financial report has been prepared in accordance with requirements of the Associations Incorporation Act 2015 (WA) and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

a. giving a true and fair view of the consolidated entity's financial position as at 30 June 2026, and of its financial performance and its cash flows for the year then ended; and

b. complying with Australian Accounting Standards, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the consolidated entity in accordance with the Associations Incorporation Act 2015 (WA), the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Working capital

The consolidated entity generated a profit of $112,296 for the financial year ended 30 June 2026 (2025: deficit of $58,009). As at 30 June 2026, the consolidated entity had a negative working capital of $944,585 (2025: negative working capital of $110,150). Notwithstanding the negative working capital position, the Committee have assessed the consolidated entity's ability to continue as a going concern and are satisfied that it will be able to meet its obligations as and when they fall due. In forming this view, the Committee have considered the consolidated entity's profitability during the current year and the forecasted cash flows for the next financial year. The Committee is confident that the consolidated entity will be able to continue its operations for the foreseeable future.

Other Matter - Predecessor Auditor

The financial report of the consolidated entity, for the year ended 30 June 2025, was audited by Armada Audit & Assurance who expressed a Unqualified opinion on that report on 23 June 2026. We do not express an opinion on the comparative financial information for the 2025 year included in this financial report.

Responsibilities of Management and The Management Committee for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the ACNC Act 2012 and the Associations Incorporation Act 2015 (WA). The responsibility of Management also includes such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the consolidated entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the consolidated entity or to cease operations, or has no realistic alternative but to do so.

The Management Committee are responsible for overseeing the consolidated entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

- Conclude on the appropriateness of management's 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 consolidated 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 consolidated 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 Management Committee 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.

Report on Other Legal and Regulatory Requirements

In our opinion, the consolidated entity has complied with 60-30(3)(b), (c) and (d) of the ACNC Act and 82(1)(b), (c) and (d) of the Associations Incorporation Act 2015 (WA):

a. by providing us with all information, explanation and assistance necessary for the conduct of the audit;
b. by keeping financial records sufficient to enable a financial report to be prepared and audited;
c. by keeping other records required by Part 3-2 of the *ACNC Act*, including those records required by Section 50-5 that correctly record its operations, so as to enable any recognised assessment activity to be carried out in relation to the consolidated entity; and
d. by keeping other records required by Part 5 of the Associations Incorporation Act 2015 (WA), including those records required by Section 66 that correctly record its operations, so as to enable true and fair financial statements to be prepared.

Australian Audit



Chassey Davids, CA, RCA, AMIIA, BCom
RegisteredCompany Auditor number 490152
Director
Australian Audit
Perth, Western Australia

Dated: 28 October 2026

Australian Audit is a CA Practice

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The Dementia Foundation

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