Disability Without Limits | C2A

2026 Annual Report









Joint Chair and CEO Report

Tim Crowe and Steven Johnston

The 2025-26 Financial year once again tested our collective resolve in a sector that continues to present operational obstacles.

Whilst we made some progress on important initiatives, our financial performance continues to fall well short of expectation. An operating loss of $976,471 is an unacceptable result and is driving the board and senior management to make significant changes in FY27.

We have remained focused on delivering our strategic agenda:

Customer growth

- Increase our number of day service participants across existing sites and introduce community to new sites. *In FY26 our community client numbers grew from 161 to 172 – a net growth of 11.*
  NB: a Community program has now been introduced in Mildura to complement our supported employment and op shop revenue streams.
- Increase our number of Supported Employees (crew members). *In FY26 our Crew Member numbers declined by 10 from 155 to 145, a disappointing result.*

Process Improvement

- Leverage SupportAbility to reduce our system complexity and eliminate manual processes. *We replaced 35 manual processes and put vital information at the fingertips of our client support teams. We also embedded the Scoro system to assist with job scheduling and invoicing.*
- Invest in making our community facilities attractive to existing and new participants. *Substantial improvements were limited when cash was tight.*
- Develop business practices that have a positive impact on our environment. *Solar power generation was installed at our Mildura site to take advantage of the sunshine in that location.*

Become an Employer of Choice

- Keep quality people. *Average tenure for our Crew Members was an impressive 12 years whilst the remainder of the team sits at 4 years.*
- Recruit the best candidates. *Our target was for 85% of new hires to remain employed beyond probation and we achieved 92% with only 3 out of 25 leaving prior to completing probation.*

Build our Financial Resilience

- Make an operating surplus to enable reinvestment. *Unfortunately, our operating result was an operating loss of $976k.*
- Maintain healthy liquidity. *We had access to direct cash and liquid investments of $1.2 million at June 30.*
- Grow charitable donations. *Our Mildura op shop performed exceptionally well, and Traralgon has shown signs of improvement on the back of recruiting our first crew members in that location.*
  NB: a fundraising strategy has been developed for implementation in the FY27 year.

New initiatives to drive improved financial outcomes include:

- The establishment of an executive leadership team to focus on the delivery of strategic initiatives
- The creation of an expanded management team to focus on day-to-day service delivery
- A strategic review of our supported employment operations leading to the identification of 10 possible workstreams of which 5 commenced implementation in FY26.
- A revised strategic agenda which took effect from 1 July 2026
- A focus on generating a new revenue stream through philanthropy

We would like to take this opportunity to recognise the significant contributions made by our important stakeholders:

C2A Board (who are all volunteers)

Ongoing directors

- Marc DiGenova who has been a director since 2018 and chairs our Finance & Audit Committee
- Con Tsoukas who brings a wealth of marketing and IT skills to the table
- Iain Spear who brings commercial acumen, governance and lived experience to the board.
- Ella Joyce who works in the disability sector and brings a clinical governance lens to discussions.
- Ben Hill who works in the fast-moving consumer goods sector and provides a brand and strategic focus.
- Matthew Duckham who is an IT professor with a special interest in AI.

Outgoing directors

- Kristan Dooley who brought considerable corporate governance expertise to the board.

C2A Leadership Team

The team is on the road to high performance:

- Marcela Mandarino – Chief People Officer
- Sally Thorpe – Chief Operations Officer
- And recently recruited Tamara Perera – Chief Financial Officer

C2A Staff

The board and executive leadership team wish to acknowledge the outstanding contribution made by all team members across the 2025-6 financial year. Our teams do an outstanding job of enriching the lives of our community clients and the crew members who choose to spend their days with us, and we cannot succeed without their outstanding contributions both individually and collectively.

C2A Volunteers

We are most fortunate to have volunteers assist us with our operations with the most significant number involved in our 4 opportunity shops. We cannot thank them enough for their tireless efforts in collecting, sorting and merchandising donations for sale.

C2A Customers

We are also fortunate to have the support of many commercial customers who not only understand the social procurement framework but appreciate the quality of work that we do for them across garden maintenance, recycling, house cleaning, fleet vehicle washing, and building site cleans.

Participants

And finally, to all our wonderful clients who choose to spend their time with us. We thank you for choosing C2A as your trusted partner in life. You bring immeasurable joy to the people around you and we feel privileged to share in the experience.

Community Report

2025-26 saw great progress in our Community centres.

From 1 July our Community Programs became available through 6 sites: Frankston, Mornington, Traralgon, Wonthaggi, Bendigo and now Mildura, with some tailored programs also being offered in Thomastown and Seaford. All sites are focused on delivering programs that bring positive impact to an increasingly discerning client base in a rapidly evolving sector.

During the year we:

- Increased our community participants by 11 which involved onboarding 30 new clients and managing the exit of 19 existing clients. This “churn” kept our Client Relationship & Funding team and site-based community staff busy with a significant administrative burden.
- Continued to train our staff on how to provide the very best care to our participants, especially those with complex support needs.

In 2026-27 the organisation will continue to invest wisely in making our Community centres welcoming and attractive to both current and potential clients. Our ultimate goal is to significantly increase the number of participants who entrust us to help them live the life of their choice. This will be an even bigger imperative considering planned reductions in NDIS social, economic and community participation budgets that are scheduled to occur over the coming 18 months. Some of our primary initiatives are:

- Reviewing group sizes to make client budgets go further
- Escalating marketing efforts to leverage our group service capability to attract new clients
- Casualisation of our workforce to enable greater operational flexibility
- Leverage our physical facilities to reduce the impact on travel budgets

With the sector under increasing financial pressure, we will strive to provide services to those folks who are most in need.











Supported Employment

Whilst revenues remained flat in 2025-26, our strategic intent remains consistent in terms of desired growth given the opportunity to be more in control of our own destiny.

The organisation engaged White Box Enterprises to conduct a strategic review of our supported employment operations to help us to navigate a more successful future path. WhiteBox landed on Grounds Maintenance as our most profitable scalable business.

In 2025-26 we commenced work on the following initiatives:

- Strengthen our grounds maintenance quality to improve retention and positioning.
- Build grounds maintenance leads and tenders in sales pipeline
- Realign business development roles and processes
- Refresh pricing model and practices
- Apply grounds maintenance learning to uplift profitability across all sites

We also made the subtle but nonetheless poignant shift from Disability Support Workers and Supported Employees, to Crew Leaders and Crew Members to better reflect the way that we get our jobs done and to be a more inclusive employer.

Our Crew Members love working with us as reflected in a 93% job satisfaction rating and a net promoter score of 65.

In 2026-27 we will seek to significantly grow our grounds maintenance business with a new Business Development Manager joining us to focus on winning larger contracts with bigger organisations. At the same time, we will be upskilling our teams to deliver higher quality outcomes for our commercial customers with the aim of broadening our reach.

The way that we approach supported employment will remain a key differentiator for C2A.











Opportunity Shops

2025-26 was a year of consolidation for our 4 Opportunity Shops.

Income grew by 2.5% to almost $1.1 million in a competitive retail market.

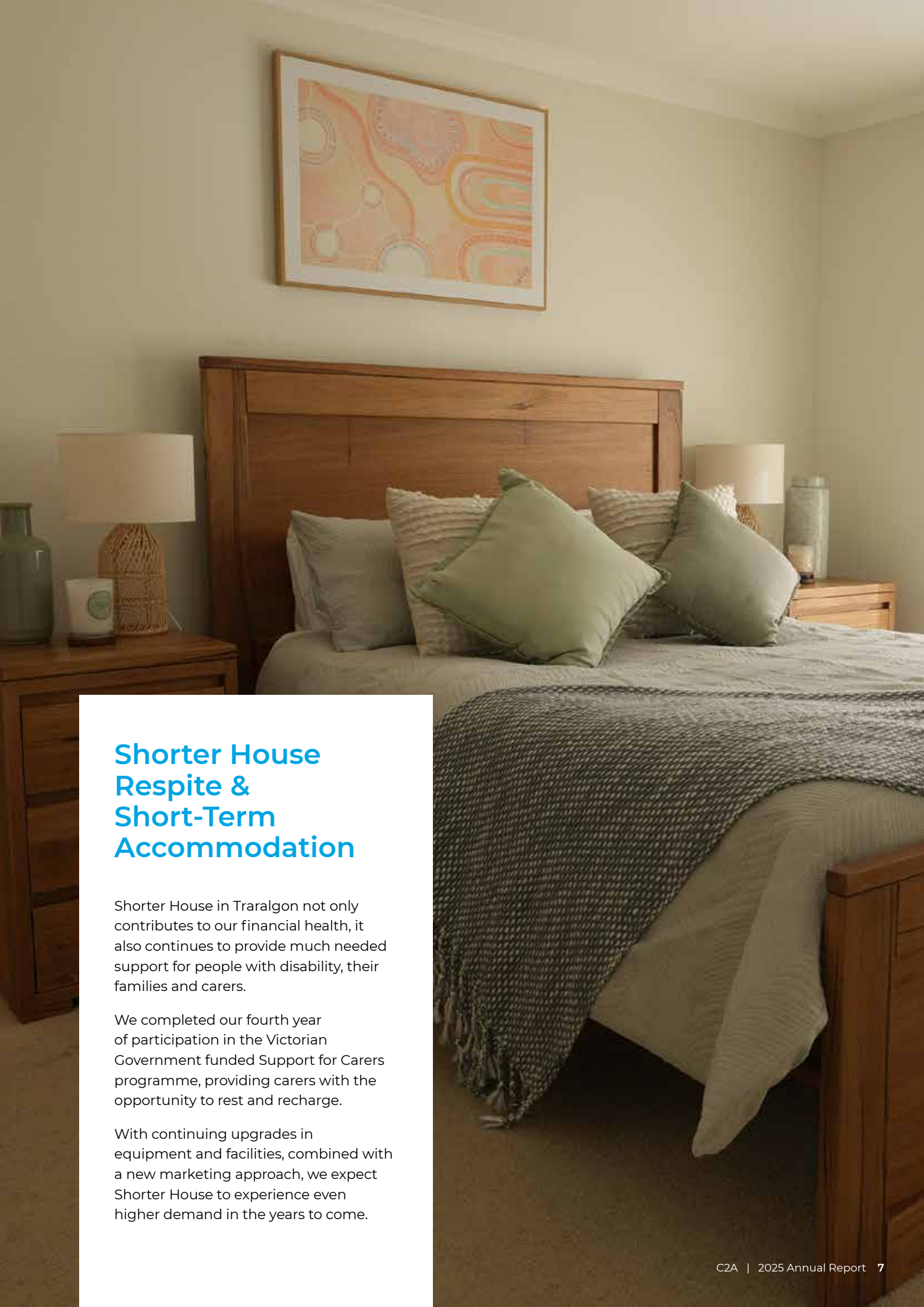
- Mildura now contributes 50% of our Op Shop income. They generated an impressive 10% increase in income and an 11% increase in contribution under the leadership of Angela Halton.
- Traralgon is evolving to replicate the Mildura operating model with a combination of Crew Members, volunteers and Crew Leaders. Whilst revenue dropped by 7% during the year, we are pleased to see more Crew Members being added to the team to fulfil our primary purpose.
- Wonthaggi income grew by 10.4%, whilst contribution increased by an impressive 79% off a relatively low base.
- Mt Eliza is a community engagement model where we just want to cover costs, which was once again achieved in FY26.

Given the tight financial constraints imposed under the NDIS funding regime, the nearly $400k in surpluses generated through the Op Shops are vital to fund our capital purchases such as replacement IT, vehicles, equipment, and property improvements.

In 2026-27 we will lay the groundwork for expanding our Op Shop network into new geographies. This will deliver the following benefits to C2A:

- Improve our financial viability with higher margin business
- Provide more Supported Employment opportunities to people with disability
- Leverage our existing geographical infrastructure to spread overheads

We also take this opportunity to recognise the enormous contribution that our volunteers have made to the success of these stores.



Shorter House Respite & Short-Term Accommodation

Shorter House in Traralgon not only contributes to our financial health, it also continues to provide much needed support for people with disability, their families and carers.

We completed our fourth year of participation in the Victorian Government funded Support for Carers programme, providing carers with the opportunity to rest and recharge.

With continuing upgrades in equipment and facilities, combined with a new marketing approach, we expect Shorter House to experience even higher demand in the years to come.

Financial Report



Treasurer's Report

Marc Di Genova

For the Year Ended 30 June 2026

Executive Summary

The 2025-26 financial year presented ongoing challenges for our organisation, reflected in our operational performance and financial results. Despite these difficulties, our balance sheet remains strong, and we are taking decisive steps to secure our future.

Financial Performance

- **Net Deficit:** Our operations continued to run at a net deficit of $(976,471), which represents a deterioration of $225,982 compared to FY25. The total comprehensive loss rose from $(1,283,527) in FY25 to $(1,283,884) in FY26, significantly impacted by the revaluation of the Frankston property in preparation for sale $(289,200).
- **Balance Sheet:** Our net asset position at year-end was $13,393,650, a decrease of $(1,283,884) from the prior year. Most of the proceeds from asset sales in late FY22 have now been exhausted to fund ongoing operational losses and the Brunswick closure in FY25.
- **Asset Management:** The organisation has sold the Frankston support office to generate funds for investment in revenue generating assets and to ensure ongoing liquidity. This transaction will settle in March 2027.

Key Factors Affecting FY26 Results

- Increased operating costs with the transition from buying to leasing vehicles.
- Flat commercial income.
- Increased salaries & wages costs

Strategic Outlook

The Board has created a new strategic blue print and is working with management to execute in FY27.

Closing Remarks

Despite a challenging year, our organisation is taking proactive steps to address financial pressures and invest in sustainable growth. We appreciate the ongoing support of our members and community as we navigate these changes.

Directors' Report

30 June 2026

The directors present their report on Connecting2Australia for the financial year ended 30 June 2026.

Directors

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

Names	Position	Appointed	Resigned
Tim Crowe	Chair	1/07/2012	
Marc Di Genova	Treasurer	25/10/2018	
Iain Spear	Deputy Chair	27/04/2023	
Con Tsoukas		31/01/2023	
Ella Joyce		30/07/2024	
Ben Hill		27/08/2024	
Kristan Dooley		1/07/2025	6/7/2026
Matthew Duckham		1/07/2025	

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

Principal Activities, Objectives and Strategies

The Company offers a wide range of programs for adults and youths living with a disability and/or disadvantage, focussing on integration into the workforce and/or community through development, training and support.

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of $10 each towards meeting any outstanding obligations of the Company. At 30 June 2026, the total amount that members of the Company are liable to contribute if the Company is wound up is $140 (2025: $150).

The Company commenced trading on 1 July 2012 with the acquisition of the business, assets and liabilities of Woorinyan Incorporated.

The Company's strategies will be driven by the Strategic Plan with a focus on customer growth (Participant and Commercial), process improvement (systems), people (staff retention and recruitment), and financial sustainability.

Review of operations

In the 2026 financial year the organisation focused on increasing revenues in core businesses, driving operational efficiencies through the implementation of new technologies to manage our clients and commercial customers.

It should also be noted that Directors have elected to sell the Support Office site at 362-364 Nepean Highway Frankston to enable investment of those funds into revenue generating assets. This transaction will conclude on 26 March 2027 and generate $3.77 million (a reduction of $289,200 against book value).

It is the opinion of the Directors that the results of the Company's operations during the year were not substantially affected by any item, transaction, or event of a material and unusual nature, other than those noted above.

Directors' Report

30 June 2026

Meetings of directors

The names of each person who has been a Director during the year and to the date of this report are listed below. During the financial year 11 meetings of Directors were held and the attendance by each Director is listed below:

	Directors' Meetings		Finance and Audit Subcommittee		Governance subcommittee		Mergers, Acquisitions & Property subcommittee	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Tim Crowe	11	9	-	-	4	3	3	3
Marc Di Genova	11	6	10	9	-	-	-	-
Iain Spear	11	9	10	9	4	4	-	-
Con Tsoukas	11	10	-	-	-	-	3	2
Ella Joyce	11	10	-	-	4	3	-	-
Ben Hill	11	5	-	-	-	-	3	1
Kristan Dooley	11	11	9	9	-	-	-	-
Matthew Duckham	11	11	-	-	4	4	-	-

Except as disclosed in Note 21, no Director has an interest in any contract or proposed contract with the Company declared since the last Director's Report, and Directors do not receive any remuneration from the Company.

Operating result

The net deficit of the Company for the financial year from continuing operations was $ (976,471) (2025: $ 750,489).

The net cash outflow from operating activities for the financial year was $538,957 (2025: $137,447).

State of affairs

Other than the matters described above in Review of Operations, there have been no other significant changes in the state of affairs of the Company during the financial year.

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

Likely developments

The likely future developments in the operations of the Company are the continuation of the principal activities set out in this report.

Directors' Report

30 June 2026

Environmental regulations

The Company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory.

Auditors independence declaration

A copy of the auditor's independence declaration as required under section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012* is set out on the following page.

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

Chair/Director: .....
Tim Crowe

Treasurer/Director: .....
Marc Di Genova

Dated 29 September 2026

Auditors' Report

30 June 2026

Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Connecting2Australia

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

(i) No contraventions of the independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit, and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

ACCRU MELBOURNE (AUDIT) PTY LTD



A N Samadi
Director

29 September 2026

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2026

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2026

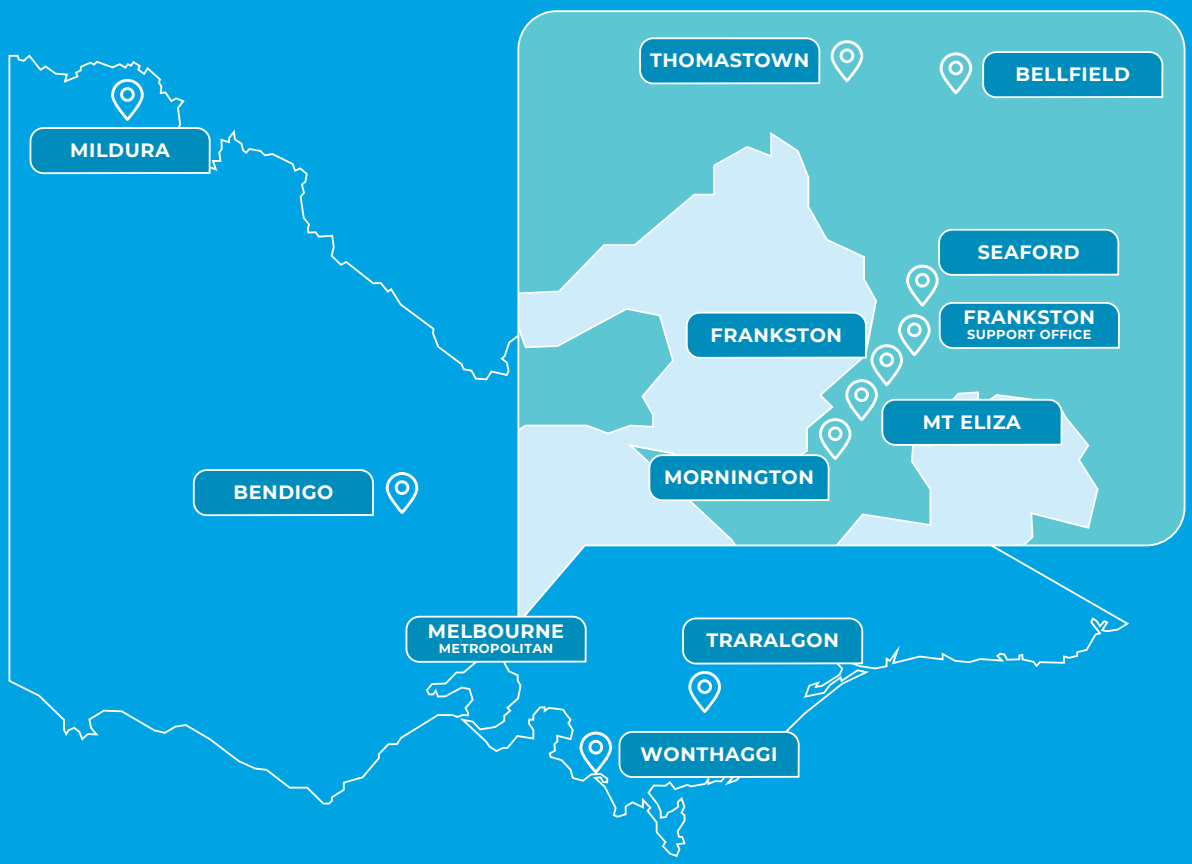
	2026	2025
	$	$
Revenue	**15,930,810**	15,467,928
Community Connections	**(6,133,683)**	(5,877,780)
Respite	**(50,915)**	(64,874)
Retail connections	**(734,228)**	(590,974)
Work connections	**(6,836,754)**	(6,559,429)
Support office	**(3,151,701)**	(3,125,360)
Total Expenditures	**(16,907,281)**	(16,218,417)
Surplus/(deficit) from operations	**(976,471)**	(750,489)
Profit/(loss) from discontinued operations	**-**	(486,773)
Loss on disposal of assets	**(6,494)**	(32,619)
Profit on disposal of assets	**3,437**	24,525
Surplus/(deficit) for the year	**(979,528)**	(1,245,356)
Other comprehensive income		
Items that will not be reclassified subsequently to profit or loss		
Fair value revaluation of financial assets	**(15,156)**	(38,171)
Adjustment on reclassification of Property Plant and Equipment	**(289,200)**	-
Total comprehensive income/(loss) for the year	**(1,283,884)**	(1,283,527)

Statement of Financial Position

As At 30 June 2026

	2026 $	2025 $
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	**424,752**	669,693
Trade and other receivables	**1,466,075**	1,475,704
Financial assets	**160,696**	989,219
Other assets	**83,864**	98,354
Assets classified as held for sale	**3,920,800**	-
TOTAL CURRENT ASSETS	**6,056,187**	3,232,970
NON-CURRENT ASSETS		
Property, plant and equipment	**11,030,741**	15,539,079
Right-of-use assets	**1,261,823**	1,433,743
TOTAL NON-CURRENT ASSETS	**12,292,564**	16,972,822
TOTAL ASSETS	**18,348,751**	20,205,792
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	**647,898**	1,184,305
Lease liabilities	**325,380**	283,048
Employee benefits	**1,956,115**	1,792,240
Other liabilities	**47,229**	61,683
TOTAL CURRENT LIABILITIES	**2,976,622**	3,321,276
NON-CURRENT LIABILITIES		
Borrowings	**753,667**	777,798
Lease liabilities	**1,015,386**	1,207,541
Employee benefits	**209,426**	221,643
TOTAL NON-CURRENT LIABILITIES	**1,978,479**	2,206,982
TOTAL LIABILITIES	**4,955,101**	5,528,258
NET ASSETS	**13,393,650**	14,677,534
EQUITY		
Financial asset reserve	**(95,016)**	(79,860)
Asset revaluation reserve	**3,750,178**	4,039,378
Retained earnings	**9,738,488**	10,718,016
TOTAL EQUITY	**13,393,650**	14,677,534

Disability Without Limits | C2A



Find more about C2A

For more information or to meet the team, contact Steven on:

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Global-Mark Triple Certification