



30 January 2026

Tynan Diaz  
President  
Traffic Management Association of Australia  
Sent via email: [tmaa@tmaa.asn.au](mailto:tmaa@tmaa.asn.au)  
CC: [matthew.bereni@tmaa.asn.au](mailto:matthew.bereni@tmaa.asn.au)  
[vuson@vincents.com.au](mailto:vuson@vincents.com.au)

Dear Tynan Diaz

**Traffic Management Association of Australia  
Financial Report for the year ended 30 June 2025 – (FR2025/124)**

I acknowledge receipt of the financial report for the year ended 30 June 2025 for the Traffic Management Association of Australia (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 15 December 2025.

I also acknowledge receipt of the financial report including the updated designated officer's certificate which was lodged with the Commission on 16 January 2026.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under sections 253, 265, 266 and 268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under section 268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2026 may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged. I make the following comments to assist you when you next prepare a financial report. The Commission will confirm these concerns have been addressed prior to filing next year's report.

**Difference in figure reporting in loans, grants and donations statement and financial report**

A loans, grants and donations statement for reporting unit was lodged with the Commission under subsection 237(1) of the RO Act on 23 September 2025. A figure for donations that exceeded \$1,000 was also disclosed in the financial report. The financial report, however, includes a nil statement for donations that exceeded \$1,000 in the officer's declaration statement.

The reporting unit advised the Commission on 6 January 2026 that amount of donations reported in the loans, grants and donations statement was correct. The reporting unit also advised that the discrepancy in the figures disclosed in the loans, grants and donations statement and the financial report was due to the uncorrected adjustment of the donation expenses during the audit process.

Please ensure in the following year, the comparative figures of donations that exceeded \$1,000 in the financial report is updated to reflect the correct donation amount.

### **Reporting Requirements**

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the RO Act, the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please call 1300 341 665 or email [regorgs@fwc.gov.au](mailto:regorgs@fwc.gov.au).

Yours sincerely

**Fair Work Commission**

**TRAFFIC MANAGEMENT ASSOCIATION  
OF AUSTRALIA**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**Traffic Management Association of Australia**

Section 268 *Fair Work (Registered Organisations) Act 2009*

**Certificate by prescribed designated officer**

Certificate for the year ended 30 June 2025

I *Dylan Barker*, being the *Treasurer* of the *Traffic Management Association of Australia* certify:

- that the documents lodged herewith are copies of the full report for the *Traffic Management Association of Australia* for the period ended referred to in section 268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 28 October 2025; and
- that the full report was presented to a general meeting of members of the reporting unit on 5 *December 2025* in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Name of prescribed designated officer:

Dylan Barker

Title of prescribed designated officer:

Treasurer

Dated:

10 December 2025

Traffic Management Association of Australia

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# Independent auditors' report

To the Members of Traffic Management Association of Australia

## Opinion

We have audited the financial report of Traffic Management Association of Australia (the reporting unit), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2025, notes to the financial statements, including a summary of material accounting policies, the committee of management statement, the subsection 255(2A) report and the officer declaration statement.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the reporting unit as at 30 June 2025, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a. the Australian Accounting Standards; and
- b. any other requirements imposed by the reporting guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

We declare that management's use of the going concern basis in the preparation of the financial statements of the reporting unit is appropriate.

## 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 reporting unit in accordance with 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.

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

The committee of management is responsible for the other information. The other information obtained at the date of this auditor's report is in the operating report accompanying the financial report.

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

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### ***Responsibilities of Committee of Management for the Financial Report***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Report***

Our objective is 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 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 the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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 reporting unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of management.
- Conclude on the appropriateness of the committee 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 reporting unit'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 reporting unit 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the reporting unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the reporting unit audit. We remain solely responsible for our audit opinion.

We communicate with the committee of management 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.

We declare that we are an auditor registered under the Act.

***Report on Other Legal and Regulatory Requirements***

In accordance with the requirements of section 257(7) of the RO Act, we are required to describe any deficiency, failure or shortcoming in respect of the matters referred to in section 252 and 257(2) of the RO Act.

Our opinion on the financial report is not modified in respect of the following matter(s) because, in our opinion, it has been appropriately addressed by the reporting unit and is not considered material in the context of the audit of the financial report as a whole.



**Victor Uson**  
Registered Auditor 538732  
Director  
Vincent's Audit & Assurance

Brisbane QLD  
20 October 2025

## Report required under subsection 255(2A)

for the year ended 30 June 2025

The committee of management presents the expenditure report as required under subsection 255(2A) on the reporting unit for the year ended 30 June 2025.

Descriptive form

Categories of expenditures	2025 (\$)	2024 (\$)
Remuneration and other employment-related costs and expenses – employees	527,254	398,824
Advertising	4,348	273
Operating costs	577,905	496,424
Donations to political parties	–	–
Legal costs	2,350	2,259

Signature of designated officer:



Name and title of designated officer: Dylan Barker, Treasurer

Dated: 14 October 2025

## Operating report

*for the year ended 30 June 2025*

The committee of management presents its operating report on the reporting unit for the year ended 30 June 2025.

### **Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year**

The reporting unit's objects are:

- a) To promote the Traffic Control Industry in Australia;
- b) To promote the need for safe working environments within the Traffic Control Industry;
- c) To represent the general interests of employers in the Traffic Control Industry;
- d) To provide information services to the members in the Traffic Control Industry;
- e) To provide, when necessary, access to industrial relations services and legal representation for members;
- f) To promote cooperation and respect within the Traffic Control Industry;
- g) To encourage membership of the Organisation;
- h) To encourage, support and develop skills within the Traffic Control Industry;
- i) To actively promote standardisation and improvement within the Traffic Control Industry;
- j) To liaise with industry stakeholders promoting the interests of the Traffic Control Industry; and
- k) To lobby Local, State and Federal governments with regards to laws which will affect the interests of members of the Traffic Control Industry.

The TMAA is currently working on six strategic areas of focus for the next year and beyond. They are: Safer Traffic Management, Stronger Traffic Management, Empowering our Members, Raising our industry's profile, Advocating for our Members, and a Sustainable and well-governed associations. These strategic areas of focus and subsequent actions are outlined in TMAA's Strategic Plan for 2025 – 2027.

### **Significant changes in financial affairs**

There have been no significant changes in financial affairs during the reporting period.

### **Right of members to resign**

- a) A Member may resign from the Organisation at any time by providing the Secretary with written notice of their resignation.
- b) No Membership fees will be refundable if a Member resigns from the Organisation.
- c) Any dues payable but not paid by a former Member of the Organisation, in relation to a period before the Member's resignation from the Organisation took effect, may be sued for and recovered in the name of the Organisation as a debt due to the Organisation.

- d) A Member's resignation takes effect fourteen (14) days from the time the notice is received by the Secretary, except where Rule 5.10(e) applies.
- e) A Member may choose to specify in their notice of resignation the date and time from which their resignation will take effect that is shorter than fourteen (14) days.

**Officers or members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position**

Not applicable to any TMAA officers

**Number of members**

The current number of TMAA members is 201.

**Number of employees**

The current number of employees of the TMAA at 30 June 2025 is three (3):

- Matthew Bereni, Chief Executive Officer, commenced in January 2023, full time.
- Thomas Morrissy, Advocacy & Policy Strategist, commenced in June 2024, full time.
- Rebecca Bullock, Membership Engagement Co-ordinator, commenced in August 2024, full time.

**Names of committee of management members and period positions held during the financial year**

The TMAA Management Committee office bearers are elected from a two-tier election presided over and implemented by the Australian Electoral Commission, as required by Fair Work Commission for Registered Organisations. The TMAA Board and State Representatives elected were:

- President– Tynan Diaz (elected 13 May 2025)
- Vice President– Brittany O'Dwyer (elected 13 May 2025)
- Treasurer– Dylan Barker (re-elected 13 May 2025)
- Secretary– Tynan Diaz (elected 15 March 2024, position vacant from 13 May 2025)
- NSW Board Representative – Tynan Diaz (elected 12 January March 2024)
- NT Board Representative – Christopher Boyer (elected 12 January March 2024)
- TAS Board Representative – Peter Dixon (elected 12 January March 2024) WA Board Representative – Brittany O'Dwyer (elected 12 January March 2024) QLD Board Representative – John Cassel (elected 1 March 2024)
- VIC Board Representative – Stuart Wickens (elected 28 February 2025)
- SA Board Representative – Dylan Barker (-elected 12 January 2024)

Signature of designated officer:



Name and title of designated officer: Tynan Diaz, President

Dated: 14 October 2025

## Committee of management statement

*for the year ended 30 June 2025*

On 14/10/2025 the Committee of Management of the Traffic Management Association of Australia passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2025:

The Traffic Management Association of Australia declares that in its opinion:

- a. the financial statements and notes comply with the Australian Accounting Standards;
- b. the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- c. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- d. there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- e. during the financial year to which the GPFR relates and since the end of that year:
  - i. meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - iii. the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
  - iv. where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
  - v. where information has been sought in any request by a member of the reporting unit or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; and
  - vi. where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the committee of management.

Signature of designated officer:



Name and title of designated officer: Tynan Diaz, President

Dated: 14 October 2025

Traffic Management Association of Australia

## Statement of comprehensive income

for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
<b>Revenue from contracts with customers</b>	3		
Membership subscriptions		523,133	565,766
Other sales of goods or services to members		217,036	182,940
Discounts applied		(20,370)	(50,678)
<b>Total revenue from contracts with customers</b>		<b>719,799</b>	<b>698,028</b>
<b>Other income</b>			
Conference income		391,956	265,308
Other income		92,308	28,804
<b>Total other income</b>		<b>484,264</b>	<b>294,112</b>
<b>Total income</b>		<b>1,204,063</b>	<b>992,140</b>
<b>Expenses</b>			
Employee expenses	4A	527,254	398,824
Administration expenses	4B	565,531	479,556
Depreciation and amortisation	4C	3,938	4,166
Donations	4D	1,560	-
Legal costs	4E	2,350	2,259
Audit fees	12	11,224	12,975
<b>Total expenses</b>		<b>1,111,857</b>	<b>897,780</b>
<b>Surplus (deficit) for the year</b>		<b>92,206</b>	<b>94,360</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>92,206</b>	<b>94,360</b>

## Statement of financial position

as at 30 June 2025

	Notes	2025 \$	2024 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	5A	393,638	453,303
Trade and other receivables	5B	2,449	12,038
Financial assets	5C	300,000	-
Contract assets	5B	1,443	1,443
<b>Total current assets</b>		<b>697,530</b>	<b>466,784</b>
<b>Non-current assets</b>			
Property, plant and equipment	6A	6,150	8,301
<b>Total non-current assets</b>		<b>6,150</b>	<b>8,301</b>
<b>Total assets</b>		<b>703,680</b>	<b>475,085</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade payables	7A	6,201	9,368
Other payables	7B	41,358	20,591
Employee provisions	8A	17,763	24,229
Contract liabilities	5B	221,772	96,517
<b>Total current liabilities</b>		<b>287,094</b>	<b>150,705</b>
<b>Total liabilities</b>		<b>287,094</b>	<b>150,705</b>
<b>Net assets</b>		<b>416,586</b>	<b>324,380</b>
<b>EQUITY</b>			
General fund/retained earnings		416,586	324,380
<b>Total equity</b>		<b>416,586</b>	<b>324,380</b>

The above statement should be read in conjunction with the notes.

## Statement of changes in equity

for the year ended 30 June 2025

	Notes	General funds / retained earnings	Total equity
		\$	\$
<b>Balance as at 1 July 2023</b>		230,020	230,020
Surplus		94,360	94,360
Other comprehensive income		-	-
<b>Closing balance as at 30 June 2024</b>		<b>324,380</b>	<b>324,380</b>
Surplus / (deficit)		92,206	92,206
Other comprehensive income		-	-
<b>Closing balance as at 30 June 2025</b>		<b>416,586</b>	<b>416,586</b>

The above statement should be read in conjunction with the notes.

## Statement of cash flows

for the year ended 30 June 2025

	2025	2024
Notes	\$	\$
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Receipts from customers	<b>1,338,908</b>	1,150,415
<b>Cash used</b>		
Employees	<b>(527,254)</b>	(398,824)
Suppliers	<b>(569,532)</b>	(542,992)
<b>Net cash from (used by) operating activities</b>	<b>242,122</b>	208,599
<b>INVESTING ACTIVITIES</b>		
<b>Cash used</b>		
Payments for Investments	<b>(300,000)</b>	-
Purchase of plant and equipment	<b>(1,787)</b>	(3,797)
<b>Net cash from (used by) investing activities</b>	<b>(301,787)</b>	(3,797)
<b>Net increase (decrease) in cash held</b>	<b>(59,665)</b>	204,802
Cash & cash equivalents at the beginning of the reporting period	<b>453,303</b>	248,501
<b>Cash &amp; cash equivalents at the end of the reporting period</b>	<b>393,638</b>	453,303

The above statement should be read in conjunction with the notes.

## Index to the notes of the financial statements

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## **Note 1 Summary of material accounting policies**

### **1.01 Basis of preparation of the financial statements**

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period, and the *Fair Work (Registered Organisation) Act 2009* (RO Act). For the purpose of preparing the general purpose financial statements, Traffic Management Association of Australia is a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. The financial statements have been prepared on a historical cost basis except for certain classes of property, plant and equipment and investment properties, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. The financial statements are presented in Australian dollars.

### **1.02 Comparative amounts**

When required by accounting standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

### **1.03 Significant accounting judgements and estimates**

The following estimates have been made in the process of applying the Traffic Management Association of Australia's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

- i. AASB 116 Property, Plant and Equipment – Depreciation and useful lives of plant and equipment.
- ii. AASB 137 Provisions, Contingent Liabilities and Contingent Assets – Provision for employee benefits.

### **1.04 New Australian Accounting Standards**

#### **Adoption of New Australian Accounting Standards and amendments**

No accounting standard has been adopted earlier than the application date stated in the standard.

#### **Future Australian Accounting Standards**

No future accounting standard has been issued prior to the sign-off date and are applicable to future reporting periods.

## 1.05 Current versus non-current classification

In accordance with AASB 101, Traffic Management Association of Australia presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- expected to be realised or intended to be sold or consumed in the normal operating cycle;
- held primarily for the purpose of trading;
- expected to be realised within twelve months after the reporting period; or
- cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- it is expected to be settled in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within twelve 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 twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Traffic Management Association of Australia classifies all other liabilities as non-current.

## 1.06 Revenue

Traffic Management Association of Australia enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants, and donations.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

### Revenue from contracts with customers

Where Traffic Management Association of Australia has a contract with a customer, Traffic Management Association of Australia recognises revenue when or as it transfers control of goods or services to the customer. Traffic Management Association of Australia accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on

behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

### **Membership subscriptions**

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of Traffic Management Association of Australia.

If there is only one distinct membership service promised in the arrangement, Traffic Management Association of Australia recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect Traffic Management Association of Australia promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, Traffic Management Association of Australia allocates the transaction price to each performance obligation based on the relative standalone selling price of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that Traffic Management Association of Australia charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good (for example, books or clothing) or as the service transfers to the customer (for example, member services or training course), Traffic Management Association of Australia recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, Traffic Management Association of Australia has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from Traffic Management Association of Australia at their standalone selling price, Traffic Management Association of Australia accounts for those sales as a separate contract with a customer.

### **Income of Traffic Management Association of Australia as a Not-for-Profit Entity**

Consideration is received by Traffic Management Association of Australia to enable the entity to further its objectives. Traffic Management Association of Australia recognises each of these amounts of consideration as income when the consideration is received (which is when Traffic Management Association of Australia obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- Traffic Management Association of Australia recognition of the cash contribution does not give rise to any related liabilities.

Traffic Management Association of Australia receives cash consideration from the following arrangements whereby that consideration is recognised as income upon receipt:

- donations and voluntary contributions from members (including whip rounds); and
- government grants.

### **Interest income**

Interest revenue is recognised on an accrual basis using the effective interest method.

### **1.07 Employee benefits**

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits in the circumstances set up below.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by Traffic Management Association of Australia in respect of services provided by employees up to reporting date.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Provision is made for separation and redundancy benefit payments. Traffic Management Association of Australia recognises a provision for termination as part of a broader restructuring when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. A provision for voluntary termination is recognised when the employee has accepted the offer of termination.

### **1.08 Cash**

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

### **1.09 Financial instruments**

Financial assets and financial liabilities are recognised when Traffic Management Association of Australia becomes a party to the contractual provisions of the instrument.

## **Financial assets**

### **Contract assets and receivables**

A contract asset is recognised when Traffic Management Association of Australia's right to consideration in exchange goods or services that has transferred to the customer when that right is conditioned on Traffic Management Association of Australia's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

### **Initial recognition and measurement**

Traffic Management Association of Australia's financial assets include trade receivables and loans to related parties.

Traffic Management Association of Australia's financial assets are classified as financial assets subsequently measured at amortised cost because both of the following conditions are met:

- the financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are 'solely payments of principal and interest' on the principal amount outstanding.

The classification of financial assets is performed at an instrument level at initial recognition of the financial asset.

Traffic Management Association of Australia initially measures a financial asset at its fair value plus transaction costs. However contract assets and trade receivables that do not contain a significant financing component are measured at the transaction price as determined in accordance with the revenue policy in Note 1.06.

### **Subsequent measurement**

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

### **Derecognition**

Financial assets are derecognised when the rights to receive cash flows from the asset have expired. For receivables and contract assets, Traffic Management Association of Australia directly reduces the gross carrying amount of a receivable or contract asset when it has no reasonable expectations of recovering the receivable or contract asset in its entirety or a portion thereof

## ***Impairment***

### ***Expected credit losses (ECLs)***

#### **i. Debt instruments other than trade receivables**

The Traffic Management Association of Australia recognises an allowance for ECLs for all contract assets, receivables and any other financial assets measured at amortisation cost. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the reporting unit expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

#### **i. Trade receivables and contract assets**

For trade receivables that do not have a significant financing component, the Traffic Management Association of Australia applies a simplified approach in calculating ECLs. Therefore, the Traffic Management Association of Australia does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Traffic Management Association of Australia has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

## **Financial Liabilities**

### **Initial recognition and measurement**

Traffic Management Association of Australia's financial liabilities include trade and other payables, interest-bearing loans and borrowings.

Traffic Management Association of Australia's financial liabilities are classified as financial liabilities subsequently measured at amortised cost.

These financial liabilities are recognised initially at fair value and net of directly attributable transaction costs.

### **Subsequent measurement**

#### **Financial liabilities at amortised cost**

After initial recognition, trade payables and interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in profit or loss.

## **Derecognition**

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

### **1.10 Liabilities relating to contracts with customers**

#### **Contract liabilities**

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before Traffic Management Association of Australia transfers the related goods or services. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when Traffic Management Association of Australia performs under the contract (i.e. transfers control of the related goods or services to the customer).

#### **Refund liabilities**

A refund liability is recognised for the obligation to refund some or all of the consideration received (or receivable) from a customer. Traffic Management Association of Australia's refund liabilities arise from customers' right of return. The liability is measured at the amount Traffic Management Association of Australia ultimately expects it will have to return to the customer. Traffic Management Association of Australia updates its estimates of refund liabilities (and the corresponding change in the transaction price) at the end of each reporting period.

### **1.11 Contingent liabilities and contingent assets**

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

### **1.12 Land, buildings, plant and equipment**

#### **Asset recognition threshold**

Purchases of plant and equipment are recognised initially at cost in the statement of financial position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

#### **Plant and equipment**

Land and buildings are measured at cost less accumulated depreciation and impairment losses.

## Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight-line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2025	2024
Plant and equipment	2 to 5 years	2 to 5 years

## Derecognition

An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit or loss.

### 1.13 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable, and the non-current asset is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets classified as held for sale are measured at the lower of their previous carrying amount and fair value less costs of disposal.

### 1.16 Taxation

Traffic Management Association of Australia is exempt from income tax under section 50.1 of the *Income Tax Assessment Act 1997* however still has an obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO); and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

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

**Note 2 Events after the reporting period "**

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of Traffic Management Association of Australia, the results of those operations, or the state of affairs of Traffic Management Association of Australia in subsequent financial periods.

	2025	2024
	\$	\$

**Note 3 Revenue and income**

**Disaggregation of revenue from contracts with customers**

A disaggregation of Traffic Management Association of Australia’s revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of revenue by type of customer:

***Type of customer***

Members	<b>523,133</b>	565,766
Other parties	<b>217,036</b>	182,940
Discounts applied	<b>(20,370)</b>	(50,678)
<b>Total revenue from contracts with customers</b>	<b>719,799</b>	698,028

**Note 4 Expenses**

**Note 4A: Employee expenses**

**Employees other than office holders:**

Wages and salaries	<b>471,481</b>	361,304
Superannuation	<b>54,448</b>	36,960
Other employee expenses	<b>1,325</b>	560
<b>Total employee expenses</b>	<b>527,254</b>	398,824

	2025	2024
	\$	\$
<b>Note 4B: Administration expenses</b>		
Conference and meeting expenses	291,547	260,116
Event and training expenses	100,640	15,784
Contractors/consultants	-	16,341
Office expenses	173,344	187,315
<b>Total administration expenses</b>	<b>565,531</b>	<b>479,556</b>

**Note 4C: Depreciation and amortisation**

Depreciation		
Property, plant and equipment	3,938	4,166
<b>Total depreciation</b>	<b>3,938</b>	<b>4,166</b>

**Note 4D: Donations**

Donations	1,560	-
<b>Total legal costs</b>	<b>1,560</b>	<b>-</b>

**Note 4E: Legal costs**

Other legal costs	2,350	2,259
<b>Total legal costs</b>	<b>2,350</b>	<b>2,259</b>

**Note 5 Current Assets**

**Note 5A: Cash and cash equivalents**

Cash at bank	393,638	453,303
<b>Total cash and cash equivalents</b>	<b>393,638</b>	<b>453,303</b>

**Note 5B: Trade and other receivables**

Trade receivables	2,449	5,556
<b>Total trade receivables</b>	<b>2,449</b>	<b>5,556</b>

**Other receivables:**

GST receivable	-	6,482
<b>Total other receivables</b>	<b>-</b>	<b>6,482</b>
<b>Total trade and other receivables (net)</b>	<b>2,449</b>	<b>12,038</b>

	2025	2024
	\$	\$

**Note 5B: Trade and other receivables (continued)**

Traffic Management Association of Australia has recognised the following assets and liabilities related to contracts with customers:

<b>Receivables</b>	<b>2,449</b>	12,038
Receivables – current	<b>2,449</b>	12,038
Receivables – non-current	-	-
<b>Contract assets</b>	<b>1,443</b>	1,443
Contract assets – current	<b>1,443</b>	1,443
Contract assets – non-current	-	-
<b>Other contract liabilities</b>	<b>221,772</b>	96,518
Contract liabilities – current	<b>221,772</b>	96,518
Contract liabilities – non-current	-	-

The changes between opening and closing balances of contract liabilities primarily relates to an increase in income in advance for tickets and sponsorship of the annual conferences occurring in the 2024/25 financial year.

Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period was \$96,518.

Revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (e.g. changes in transaction price) was nil.

**Note 5C: Financial Assets**

Term Deposits	<b>300,000</b>	-
<b>Total Financial Assets</b>	<b>300,000</b>	-

**Unsatisfied performance obligations**

There were no unsatisfied performance obligations as at 30 June 2025.

## Note 6 Non-current Assets

### Note 6A: Property, Plant and Equipment

#### 2025

	Plant and Equipment \$	Total \$
Property, Plant and Equipment:		
carrying amount	15,561	15,561
accumulated depreciation	(9,411)	(9,411)
<b>Total Property, Plant and Equipment</b>	<b>6,150</b>	<b>6,150</b>

#### *Reconciliation of opening and closing balances of property, plant and equipment*

<b>Net book value 1 July 2024</b>	8,301	8,301
Additions:		
By purchase	1,787	1,787
Depreciation expense	(3,938)	(3,938)
<b>Net book value 30 June 2025</b>	<b>6,150</b>	<b>6,150</b>

#### 2024

	Plant and Equipment \$	Total \$
Property, Plant and Equipment:		
carrying value	13,774	13,774
accumulated depreciation	(5,473)	(5,473)
<b>Total Property, Plant and Equipment</b>	<b>8,301</b>	<b>8,301</b>

#### *Reconciliation of opening and closing balances of property, plant and equipment*

<b>Net book value 1 July 2023</b>	8,670	8,670
Additions:		
By purchase	3,797	3,797
Depreciation expense	(4,166)	(4,166)
<b>Net book value 30 June 2024</b>	<b>8,301</b>	<b>8,301</b>

2025	2024
\$	\$

**Note 7 Current Liabilities**

**Note 7A: Trade payables**

Trade creditors and accruals	6,201	9,368
<b>Total trade payables</b>	<b>6,201</b>	<b>9,368</b>

Settlement is usually made within 30 days.

**Note 7B: Other payables**

Wages and salaries	6,934	7,035
Superannuation	3,891	3,123
Other	30,532	10,433
<b>Total other payables</b>	<b>41,357</b>	<b>20,591</b>

Total other payables are expected to be settled in:

No more than 12 months	41,357	20,591
More than 12 months	-	-
<b>Total other payables</b>	<b>41,357</b>	<b>20,591</b>

**Note 8 Provisions**

**Note 8A: Employee provisions**

**Employees other than office holders:**

Annual leave	17,763	24,229
<b>Total employee provisions</b>	<b>17,763</b>	<b>24,229</b>

Current	17,763	24,229
Non-current	-	-
<b>Total employee provisions</b>	<b>17,763</b>	<b>24,229</b>

**Note 9 Cash Flow**

**Note 9A: Cash flow reconciliation**

**Reconciliation of cash and cash equivalents as per statement of financial position to statement of cash flow:**

**Cash and cash equivalents as per:**

Statement of cash flow	393,638	453,303
Statement of financial position	393,638	453,303
<b>Difference</b>	<b>-</b>	<b>-</b>

<b>Reconciliation of Surplus/(deficit) to net cash from operating activities:</b>	<b>2025</b>	2024
	<b>\$</b>	\$
Surplus/(deficit) for the year	<b>92,206</b>	94,360
<b>Adjustments for non-cash items</b>		
Depreciation/amortisation	<b>3,938</b>	4,166
<b>Changes in assets/liabilities</b>		
(Increase)/decrease in net receivables	<b>9,589</b>	(1,359)
(Increase)/decrease in prepayments	-	645
Increase/(decrease) in supplier payables	<b>(3,167)</b>	1,341
Increase/(decrease) in other payables	<b>20,766</b>	(11,301)
Increase/(decrease) in employee provisions	<b>(6,465)</b>	96,518
Increase/(decrease) in other provisions	<b>125,255</b>	24,229
<b>Net cash from (used by) operating activities</b>	<b>242,122</b>	208,599

#### **Note 9B: Cash flow information**

Cash inflows		
Traffic Management Association of Australia	<b>1,338,908</b>	1,150,415
<b>Total cash inflows</b>	<b>1,338,908</b>	1,150,415
Cash outflows		
Traffic Management Association of Australia	<b>1,096,786</b>	945,613
<b>Total cash outflows</b>	<b>1,096,786</b>	945,613

#### **Note 10 Contingent Liabilities, Assets and Commitments**

##### **Note 10A: Commitments and contingencies**

Traffic Management Association of Australia did not have any Contingent Liabilities, Assets or Commitments at 30 June 2025.

##### **Note 11 Related party disclosures**

##### **Note 11A: Related party transactions for the reporting period**

Traffic Management Association of Australia does not have any related parties, only key management personnel defined in AASB 124 Related Parties. Refer to note 11B.

##### **Note 11B: Key management personnel remuneration for the reporting period**

<b>Short-term employee benefits</b>		
Salary (including annual leave taken)	<b>265,096</b>	216,365
<b>Total short-term employee benefits</b>	<b>265,096</b>	216,365
<b>Post-employment benefits:</b>		
Superannuation	<b>27,766</b>	23,481
<b>Total post-employment benefits</b>	<b>27,766</b>	23,481
<b>Total</b>	<b>292,862</b>	239,846

2025	2024
\$	\$

**Note 11C: Transactions with key management personnel and their close family members**

**Other transactions with key management personnel**

Reimbursements	–	2,904
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**Note 12 Remuneration of Auditors**

**Value of the services provided**

Financial statement audit	6,860	6,554
Financial statement preparation	4,049	3,875
Grant acquittal	-	2,214
Review of acquittal	315	332

<b>Total remuneration of auditors</b>	<b>11,224</b>	<b>12,975</b>
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**Note 13 Financial Instruments**

Traffic Management Association of Australia has financial instruments that are cash or cash equivalents, trade receivables, trade and some other payables and interest-bearing loans that are carried at amortised cost.

**Note 13A: Categories of Financial Instruments**

**Financial assets**

At amortised cost:

Cash and cash equivalents	393,638	453,303
Financial Assets	300,000	-
Trade receivables	2,449	12,038

<b>Total</b>	<b>696,087</b>	<b>465,341</b>
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<b>Carrying amount of financial assets</b>	<b>696,087</b>	<b>465,341</b>
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**Financial liabilities**

At amortised cost:

Trade payables	6,201	9,368
Other payables	41,357	20,591

<b>Total</b>	<b>47,558</b>	<b>29,959</b>
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<b>Carrying amount of financial liabilities</b>	<b>47,558</b>	<b>29,959</b>
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### Note 13B: Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. Traffic Management Association of Australia is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits held with banks.

Set out below is the information about the credit risk exposure on trade receivables and contract assets using a provision matrix:

	Trade receivables and contract assets					Total
	Days past due					
	Current	<30 days	30-60 days	61-90 days	>91 days	
	\$	\$	\$	\$	\$	\$
<b>30 June 2025</b>						
Expected credit loss rate	-%	-%	-%	-%	-%	
Estimate total gross carrying amount at default	-	-	-	-	-	-
Expected credit loss	-	-	-	-	-	-
<b>30 June 2024</b>						
Expected credit loss rate	-%	-%	-%	-%	-%	
Estimate total gross carrying amount at default	-	-	-	-	-	-
Expected credit loss	-	-	-	-	-	-

For trade receivables and contract assets, customer credit risk is managed in accordance with Traffic Management Association of Australia's established policy, procedures and control relating to customer credit risk management which states that the Traffic Management Association of Australia team will conduct at least two reference checks for each Membership application, one from our National Management Committee member for the relevant state and one from our relevant State division Chair or Vice Chair. An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns. Generally, trade receivables are written-off if past due for more than one year and are not subject to enforcement activity. Traffic Management Association of Australia does not hold collateral as security. Traffic Management Association of Australia evaluates the concentration of risk with respect to trade receivables and contract assets as low.

Credit risk from balances with banks and financial institutions is managed in accordance with Traffic Management Association of Australia's policy which is to operate within the budget approved by the Management Committee. Traffic Management Association of Australia currently has no loans and would not take on debt without Board approval.

Traffic Management Association of Australia's maximum exposure to credit risk for the components of the statement of financial position at 30 June 2025 and 2024 is the carrying amounts as illustrated above.

### Note 13C: Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Traffic Management Association of Australia has sufficient cash to reduce the liquidity risk of its financial liabilities.

The following tables sets out the liquidity risk of financial liabilities held by Traffic Management Association of Australia. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

Contractual maturities for financial liabilities are as follows:

	On Demand	< 1 year \$	1– 2 years \$	2– 5 years \$	>5 years \$	Total \$
<b>Financial liabilities 30 June 2025</b>						
Payables	-	6,201	-	-	-	6,201
Other payables	-	41,357	-	-	-	41,357
<b>Total</b>	-	<b>47,558</b>	-	-	-	<b>47,558</b>
<b>Financial liabilities 30 June 2024</b>						
Payables	-	9,368	-	-	-	9,368
Other payables	-	20,591	-	-	-	20,591
<b>Total</b>	-	<b>29,959</b>	-	-	-	<b>29,959</b>

### Note 13D: Market risk

#### Interest rate risk

Traffic Management Association of Australia does not have any interest-bearing financial liabilities and therefore does not have an associated interest rate risk. The nature of the financial liabilities for Traffic Management Association of Australia includes wages payable, and trade payables and other payables.

## Note 14 Fair value measurements

### Note 14A: Financial assets and liabilities

Traffic Management Association of Australia assessed that cash, trade receivables, trade payables, and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

The following table contains the carrying amounts and related fair values for Traffic Management Association Australia's financial assets and liabilities:

	Carrying amount 2025 \$	Fair value 2025 \$	Carrying amount 2024 \$	Fair value 2024 \$
<b>Financial assets</b>				
Cash and cash equivalents	393,638	393,638	453,303	453,303
Financial Assets	300,000	300,000	-	-
Trade receivables	2,449	2,449	12,038	12,038
<b>Total</b>	<b>696,087</b>	<b>696,087</b>	<b>465,341</b>	<b>465,341</b>
<b>Financial liabilities</b>				
Trade payables	6,201	6,201	9,368	9,368
Other payables	41,357	41,357	20,591	20,591
<b>Total</b>	<b>47,558</b>	<b>47,558</b>	<b>29,959</b>	<b>29,959</b>

### Note 14B: Financial and non-financial assets and liabilities fair value hierarchy

The following tables provide an analysis of financial and non-financial assets and liabilities that are measured at fair value, by fair value hierarchy.

#### Fair value hierarchy

	Date of valuation	Level 1		Level 2		Level 3	
		2025 \$	2024 \$	2025 \$	2024 \$	2025 \$	2024 \$
<b>Assets measured at fair value</b>							
Cash and cash equivalents		393,638	453,303	-	-	-	-
Financial Assets		300,000	-	-	-	-	-
Trade receivables		2,449	12,038	-	-	-	-
<b>Total</b>		<b>698,087</b>	<b>465,341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Liabilities measured at fair value</b>							
Trade payables		6,201	9,368	-	-	-	-
Other payables		41,357	20,591	-	-	-	-
<b>Total</b>		<b>47,558</b>	<b>29,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

No classes were transferred between levels during the year.

**Note 15            Section 272 Fair Work (Registered Organisations) Act 2009**

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the General Manager:

1. A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
2. The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
3. A reporting unit must comply with an application made under subsection (1).

## Traffic Management Association of Australia

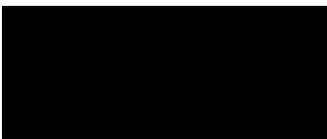
### Officer declaration statement

I, Dylan Barker, being the Treasurer of the Traffic Management Association of Australia, declare that the following activities did not occur during the reporting period ending 30 June 2025.

Traffic Management Association of Australia did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive revenue from volunteer services
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees or any other expense to another reporting unit
- pay affiliation fees to other entity
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that exceeded \$1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation

- pay legal costs relating to litigation
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have an allowance for expected credit losses
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a annual leave provision in respect of holders of office
- have a long service leave provision in respect of holders of office
- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have a long service leave provision in respect of employees (other than holders of office)
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting unit and/or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit



Signed by the officer: Dylan Barker, Treasurer

Dated: 14 October 2025