



2024 ANNUAL  
REPORT

Destiny  Rescue™  
RESCUING CHILDREN



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## Destiny Rescue Ltd.

**IS A COMPANY LIMITED BY GUARANTEE INCORPORATED UNDER THE CORPORATIONS ACT.**

Its registered office is located at 2/26 Premier Cct, Warana, Queensland, 4575.

ABN: 16 394 284 169 | ACN: 616 359 623

## Mission

**We rescue children from human trafficking and sexual exploitation and equip them to stay free.**

## Vision

Our vision is to play a leading role in ending the sexual exploitation and trafficking of children in our lifetime.

## Aims

We aim to continue to expand our work:

- Rescuing individuals exploited around the world
- Keeping others from being sexually exploited through border intervention and trafficking awareness counselling
- Aid our law enforcement partners in the delivery of justice for those who have been wronged
- Raising awareness globally

## Values

Above all, we want to inspire action. So whether we're talking to our biggest donor or youngest volunteer, our goal is for every interaction with Destiny Rescue to be compelling and filled with the possibility for rescue.

We also want our message to be clear and integrous. We believe in transparency on every level; therefore, we work hard to ensure our communications are truthful and accurate.

# Rescuing children for over 23 years!







## MESSAGE FROM OUR **FOUNDER**

What an extraordinary year it has been! As I reflect on the powerful strides we've made, I'm genuinely overwhelmed with gratitude for each of you—our devoted donors, tireless staff, and invaluable partners. Every rescue, every life stepping into freedom and beginning to heal, is because of your unwavering commitment. Thank you!

**In 2024, together, we achieved incredible milestones. A record-breaking 4,177 precious lives were rescued from the darkness of trafficking and exploitation.**

That's 4,177 futures altered, dreams reignited, and testimonies born—each number a stark reminder that behind statistics stand real, invaluable lives.

Our frontline teams expanded our presence deeper into vulnerable regions across Africa and Southeast Asia, leading to rescue efforts in areas of desperate need. We offer our deepest gratitude and respect to our courageous rescue teams, whose bravery, sacrifice, and unshakable resolve liberated countless children.

Our Freedom Plan programs are making a lasting impact on young lives. Over 80% of those who enrolled in our program reported being still free at regular follow-ups 1 to 2 years after rescue. This achievement directly reflects our post-rescue care team's dedication, compassion, and steadfast resolve. While they'll never seek recognition, their quiet strength speaks louder than any praise ever could.

**I consistently say, “When we have abundance, we will rescue; when we are lacking, we will rescue; when we are tired, we will rescue; when everyone else has given up, we will rescue... We have no plan B.”**

As impressive as our progress has been, our ambitions and urgency only intensify as we know there is still much to do. As we step boldly into 2025, I sense we're on the cusp of our greatest chapter yet. Our strategic initiatives will scale our operations, deepen partnerships, and mobilize even more Australians to rise against child trafficking. It's no small task, but neither is ending global sex trafficking—and we've never been ones to shy away from big goals, driven by an unyielding determination that refuses to settle until every last child experiences freedom.

**To our donors**, your investment is far more than money—it's freedom. Your trust empowers us daily, and your generosity is rewriting countless stories from tragedy into triumph. **To our dedicated staff**, your resilience, sacrifice, and tireless pursuit of justice inspire me deeply. You make this mission not only achievable but inevitable. **To incredible partners** like The Global Counter-trafficking Group and those working with us in The Scientia Program, whose collaboration has been instrumental in the outstanding success of our OSEC department, your support is invaluable.

### **Together, we're unstoppable.**

Our best days are not behind us but rather ahead. The vision of ending child trafficking in our lifetime is bold. Still, I invite you to continue embracing it with courage, hope, and a boldness rooted deeply in our unwavering mission.

From the bottom of my heart, thank you for believing, fighting, and standing shoulder to shoulder in this vision. Let's ensure every page we write in 2025 brings another child safely home!



**TONY KIRWAN**

FOUNDER & PRESIDENT - Destiny Rescue



## MESSAGE FROM THE CEO

2024 was a year of unstoppable momentum. We entered the year with a bold plan, and our supporters responded equally. Our donor base rallied with extraordinary generosity, **raising over \$8.747 million**. This investment fuelled rescue and services to equip survivors for lives in freedom across multiple countries. As a result, we achieved a record **financial surplus of \$1.28 million and increased funding to our International Program by 33%**. This growth strengthens our stability and confidence as we continue scaling our mission.

**Behind these numbers are thousands of stories — of children stepping out of exploitation and into safety, of survivors reclaiming their dignity and of overcomers rising with resilience.**

**A few defining moments from the year include:**

- **A surge in monthly Rescue Partners**, bringing greater funding predictability and enabling us to plan rescues with greater efficiency.
- **A thriving Australian team**, driving national awareness and engagement to combat child exploitation.
- **A world-class Staff Engagement Score** in the 96th percentile and an Employee Net Promoter Score of 77—highlighting our team's deep sense of purpose and alignment.

**I want to extend heartfelt thanks to our staff in Australia**, who continually go above and beyond. Your passion, resilience and commitment are the backbone of everything we do.

**To our donors, fundraisers, Rescue Partners and volunteers—thank you.** Every gift you give, every conversation you start, every step you take in support of this work brings us closer to a world where children live in freedom.

We remain focused, grounded and expectant as we look ahead to 2025 and beyond. With a strong team, a united donor base and a mission that matters more than ever—we will continue to make rescue relentless.

**Because while she may never know your name, she can't tell her story without you.**

Thank you for standing with us.

A handwritten signature in black ink, appearing to read 'Paul Mergard'.

**PAUL MERGARD**

GAICD, GradDipIntDev, BBus(Acc)  
CEO - Destiny Rescue Australia



## MESSAGE FROM THE CHAIR

As I reflect on 2024, I'm filled with deep gratitude for the life-changing work Destiny Rescue continues to achieve. In a world still marked by instability and injustice, our mission to rescue children from exploitation remains as urgent as ever. And yet—thanks to the unwavering commitment of our global team and supporters—we've brought hope and freedom to thousands more lives this year.

**Despite external challenges, we reached significant milestones: rescuing more than 4,177 individuals, including 1,876 children, and expanding our collaborations with law enforcement to further confront online exploitation.**

Our financial resilience enabled us to grow our impact, directing more resources to the frontlines where they are most needed. Every gift—large or small—has contributed to this incredible momentum. I am sincerely thankful.

I want to acknowledge and thank my fellow board members for their leadership, especially as we

welcomed new voices to help shape our future direction. To our staff, volunteers, and partners—your tireless efforts continue to inspire. Whether working in high-risk regions or mobilising support behind the scenes, you are the heartbeat of this mission.

Together, we are proving that light can overcome darkness—one rescue at a time. With your continued partnership, we'll keep pressing forward until every child is free.

With heartfelt gratitude,

**LACHLAN ANDERSON** BFin

CHAIR - Destiny Rescue Australia





## 2024 Rescue Efforts

# 1,876

Children Rescued

*In addition*

1,511

Young Adults

790

Adults

4,177

Total Rescued

Rescue efforts facilitated the arrest of  
288 perpetrators of trafficking and abuse.

104

TRAFFICKERS  
ARRESTED\*

167

ABUSERS  
ARRESTED

17

CONSPIRATORS  
ARRESTED

*\*17% were also sexually abusing their victims*

27 operations with law enforcement involved the  
online sexual exploitation of children (OSEC),  
a specific form of sex trafficking.

116

CHILDREN RESCUED  
ACROSS FOUR COUNTRIES

*The average age of a child rescued from online sexual  
exploitation was 12 years old. The youngest was four!*



**Destiny Rescue®**  
RESCUING CHILDREN  
AUSTRALIA  
2024 GLOBAL REPORT

**RESULTS POST-RESCUE**

Rescue catalyses safety, freedom and dignity.

*New chapters began, families were reunited and children were empowered to take their next steps in freedom.*

1,009

children, 1,280 young adults and 691 adults were reunified with their family after rescue.

*45% of these survivors were rescued from trafficking at their country's border.*

609

new enrollments this year. Survivors across six countries in Africa and Asia began Freedom Plans

*The average age of an enrolled survivor was 16 and the youngest was four. 37 boys were among the new enrollees.*

469

survivors pursued new skills through training opportunities. 25 survivors started new jobs without any training.

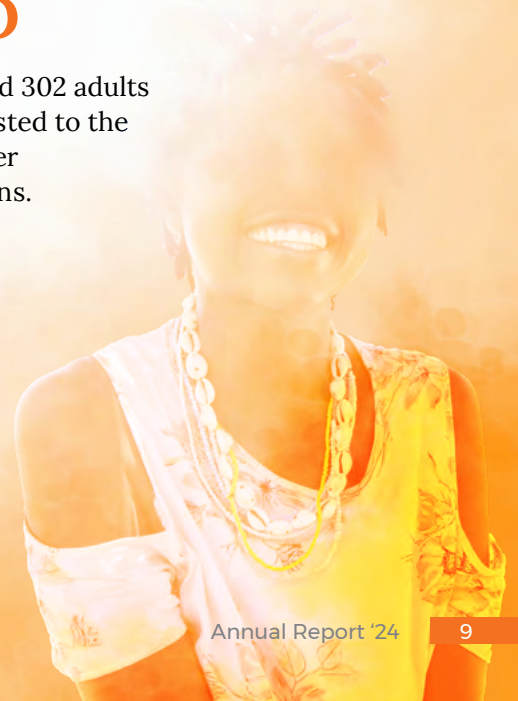
- 95% attended training classes
- 5% started jobs that included an introductory learning period
- 96% of those in skills training were ages 15 and above.

227

survivors returned to school as part of their Freedom Plan journey.

205

children and 302 adults were entrusted to the care of other organisations.





# 2024 Regional Reports

## At the heart of our rescue work lie people who care.

The outcomes of freeing children involve hundreds of staff, volunteers and advocates, and it also includes collaboration with law enforcement, community partnerships, government partnerships, citizen Freedom Fighters and our remarkable donors.

Here is a closer breakdown of our collective efforts in different regions around the world.

### Pilot Programs

We began piloting expanded rescue efforts in additional countries in Africa and Asia, which facilitated the rescue of 20 children and 163 adults, and enrolled 14 survivors in Freedom Plans in 2024.

20  
CHILDREN

163  
ADULTS

14  
ENROLLED

## AFRICA

### Rescue. Equip. Rebuild.

Across Kenya, Uganda and Zimbabwe, brave children are finding freedom—and the tools to build a new future.

# 519

TOTAL INDIVIDUALS RESCUED

Children: 505 | Young Adults: 14

# 505

CHILDREN RESCUED

87% Female, 13% Male

(Kenya: 274 | Uganda: 45  
Zimbabwe: 186)

# Freedom Plans

100% of survivors rescued  
in Uganda and Zimbabwe  
enrolled; 79% in Kenya

# 188

CHILDREN IN SCHOOL

(in Kenya)

#### SKILLS & VOCATIONAL TRAINING:

62 in Uganda (73% completed in '24) | 229 in Zimbabwe (72% completed in '24)

**SMALL BUSINESSES EMPOWERED: 131 in Kenya**

#### Freedom in Action

From Residential Care in Uganda to business startups in Kenya, survivors in Africa are not just rescued—they're equipped for life. Freedom Plans may include trauma-informed care, education, business skills, vocational training and family support.

Each young person receives mentoring, safe accommodation (where needed) and support to rebuild their life with dignity and purpose.

#### What's Working

- Structured residential training and reintegration in Uganda
- School support and business empowerment in Kenya
- Trauma healing and life-skills engagement in Zimbabwe
- Tailored Freedom Plans in most of our projects throughout Africa
- Strong follow-up and community-based care

#### This Is Because of You

Every child rescued in Africa is a story of courage, healing and hope—and it all begins with your belief that rescue is possible.



Survivors at vocational training in Kenya

## ASIA

### Courageous rescue operations. New beginnings.

Across Nepal, Cambodia, Thailand, the Philippines and other Asian nations, brave children and young people have found freedom and healing—thanks to bold agents and committed supporters like you.

# 3,190

TOTAL INDIVIDUALS RESCUED

Children: 1,160 | Young Adults: 1,398 | Adults: 632

# 1,160

CHILDREN RESCUED

*Average age of child survivors across Asia is 15 years old*

# 60

TOTAL RAIDS

*and 102 other Collaborations with Law Enforcement*

# 115

ARRESTS MADE

*in Collaboration with Law Enforcement*

**FREEDOM PLANS ENGAGED: 396**

#### Freedom in Action

Across Asia, survivors were rescued through a wide range of operations—from border interceptions in Nepal to deep undercover work in brothels and bars in Cambodia and the Philippines. Community informants, law enforcement collaboration and online safety work also played crucial roles.

After rescue, 135 survivors engaged in Freedom Plans that included training to help survivors move past the trauma they've endured, school support, vocational training (e.g., tailoring, lab tech, computer skills), safe accommodation and family reunification where possible.

#### What's Working

- **Nepal's Border Strategy:** 1,380 rescued, with 95% safely intercepted before exploitation.
- **Cambodia's Major Raid:** 79 (17 children) rescued, 5 traffickers arrested in one operation.
- **Thailand's Scale & Diversity:** 1,012 rescued from sex and labour trafficking.
- **Philippines' Complex Operations:** 398 rescued with PNP and NBI partnerships.
- **Rural South Asia:** Community informants contributed to 142 rescues with high aftercare engagement.

#### Hope Restored

Whether rescued from border crossings, massage parlours or hidden trafficking networks, each survivor in Asia was met with compassion, care and a new beginning. Family reunions brought tears of relief and over 100 survivors stepped into tailored plans that supported their healing and purpose.

Your support has helped rescue over **3,000 individuals across Asia**—each one a story of hope reclaimed. Thank you for believing that rescue is possible and that freedom can flourish.



IMPACT SNAPSHOT

## LATIN AMERICA

### Trust built. Operations expanded. Children rescued.

In the Dominican Republic, deepening relationships with law enforcement led to more rescues, more arrests, and greater breakthrough in the fight against sex trafficking.

# 285

TOTAL INDIVIDUALS RESCUED

Children: 191 | Young Adults: 73 | Adults: 21

## 191

CHILDREN RESCUED

*Average age of child survivors across Latin America: 13 years old*

## 140

TOTAL RAIDS

*and 29 other Collaborations with Law Enforcement*

## 169

ARRESTS MADE

*in Collaboration with Law Enforcement*

#### EXPLOITATION TYPE:

**Sex trafficking and exploitation (99%) | Labour trafficking (1%)**

#### POST-RESCUE PATHWAYS:

**Reunited with family (81%) | Entrusted to another organisation (19%)**

#### Freedom in Action

With an increasing caseload and expanded trust from government agencies, Destiny Rescue's trained agents supported investigations involving sex trafficking and exploitation across the Dominican Republic. Their professional expertise—from clinical psychology to undercover surveillance—became an asset to national and international cases.

#### Rescue Story Highlight

When Esmerelda secretly called her parents from captivity, she set in motion a major international rescue. Trafficked into the Dominican Republic under the guise of a job, she and dozens of others were trapped across 14 different sites. Law enforcement and Destiny Rescue agents coordinated a massive multi-site raid—**rescuing 45 young women and arresting every single trafficker involved.**

#### This Is Because of You

Your support made these rescues possible. In Latin America, every predator arrested, child freed and community made safer is part of a bigger movement—one where exploitation loses and freedom rises.

## Education No Longer Out Of Reach For Survivors.

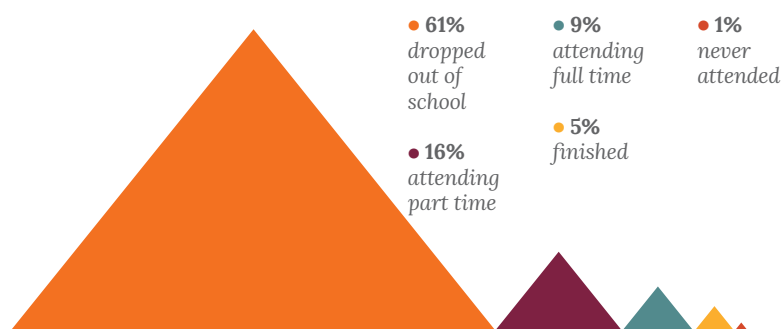
80% of survivors who enrolled in a Freedom Plan this year were unable or struggled to afford school prior to rescue.

### This year, Freedom Plans helped 227 survivors to return to school.

An additional 469 survivors pursued further education through skills training instead of traditional school. 96% of those in skills training were aged 15 and above.



Staff in Kenya visit survivors at school and dance with the children



Survivors' school attendance prior to rescue and enrollment. (8% no data)

“

#### Students saw the change

*“I can study, I’m in class with my fellow mates, I have some friends.... It makes me happy.”*

— MALIK, SURVIVOR, KENYA

#### Parents saw the change

*“She is doing well in school. She was ranked 15th in her class, and now she is first after Destiny Rescue support. Thank you for helping.”*

— PARENT OF AN 11-YEAR-OLD SURVIVOR, CAMBODIA

#### Teachers saw the change

*“You are giving hope to my girl. I can see life in Gracie... there is a remarkable change (between) before and now.”*

— TEACHER OF A 12-YEAR-OLD SURVIVOR, KENYA

## Economic Solutions Focusing On Empowering Individuals Can Also Change Communities.

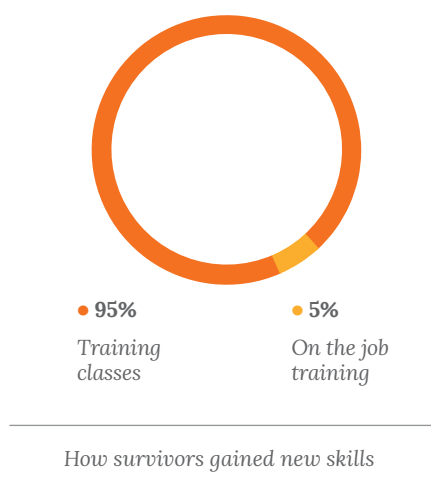
Survivors and their guardians are forces of change, as their skills and businesses provide opportunities and stability to their neighbourhoods.

### 469 survivors pursued new skills through training opportunities

95% attended training classes and 5% started jobs that included an introductory learning period. Twenty-five survivors started new jobs without any training.



A survivor with her guardian



### 131 businesses opened or expanded, empowering guardians to support survivors' needs and education

85% were new businesses and 15% were existing business expansions. An additional 58 businesses started or expanded in 2023 continued in the program.

84%

of participating businesses were profitable for the majority of the first six months of monitoring.



Two years after her rescue, Nafuna took her hairdressing skills on the road and now trains others throughout rural Uganda

Note: Figures from Freedom Plan activities that occurred during 2024 regardless of Freedom Plan start date.

## Counter-OSEC

Fighting Online Child Exploitation with Cutting-Edge Technology.

The Online Sexual Exploitation of Children (OSEC) is a devastating and rapidly growing global crisis. Traffickers use digital platforms to target, exploit, and abuse children—often beyond the reach of traditional law enforcement.

Destiny Rescue's Counter-OSEC Program has become a vital resource for law enforcement agencies in their battle against OSEC. Through advanced digital forensics, intelligence gathering and strategic partnerships, we track predators, rescue children and support law enforcement to dismantle trafficking networks.

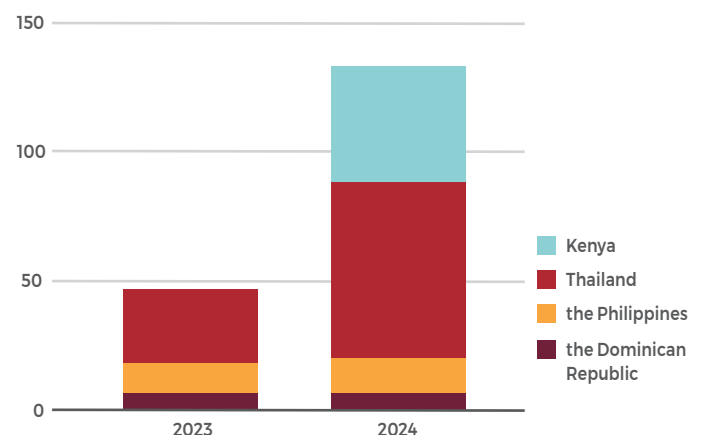
**In 2024 Destiny Rescue rescued 116 children and 17 young adults from online sexual exploitation, while securing the arrest of 25 perpetrators.**

These counter-OSEC efforts were a part of the Scientia Program, which is operated through a partnership between Destiny Rescue and the Global Counter-Trafficking Group, along with other non-governmental organisations (NGOs) and law enforcement agencies (LEAs.) The Scientia Program was involved in the rescue of over half (55%) of these survivors.



*Caleb, our undercover agent, had been on a video chat with a trafficker known to be abusing her 4-year-old daughter to create child sexual abuse material (CSAM). He was buying time so Philippine law enforcement could locate and arrest her when the call was abruptly cut off. Moments later he received a callback, and the video revealed officers giving him a “thumbs up” and the good news that the trafficker was arrested, and the child was now safe.*

Rescued from Online Sexual Exploitation



**12**  
years old

Average age of  
a child survivor.

**4**  
years old

The youngest  
child survivor.

**70%**  
female

**30%**  
male

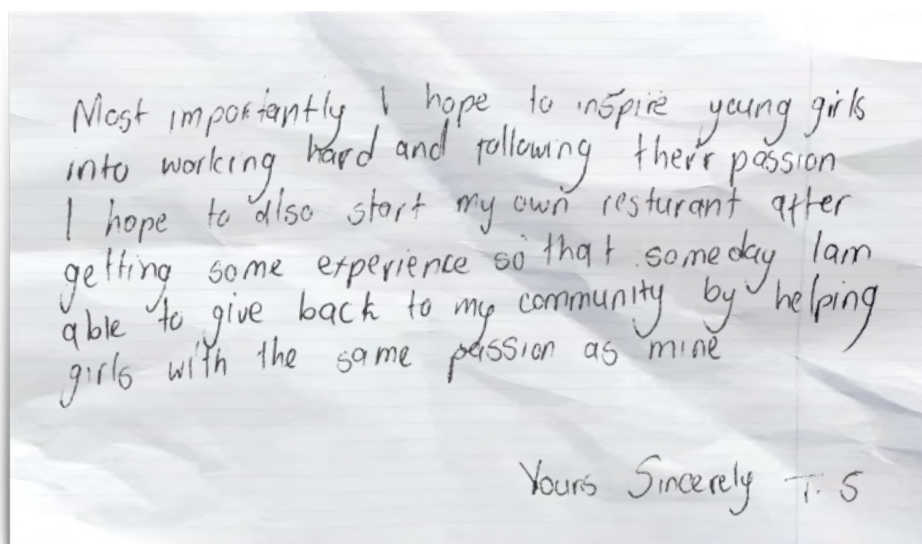
Gender of survivors rescued from  
online sexual exploitation



## Survivors Rescuing Others

Survivors play critical roles in the fight for freedom.

After rescue, many survivors turn their focus toward helping others and inspiring their communities.



### Zoey is helping agents rescue more children in the Philippines.

"I eventually reconnected with [the Destiny Rescue agent.] I decided to help out from time to time ... to rescue young girls like me by giving credible leads, and I eventually got to know the other [agents] who helped me in my journey toward recovery."

— Zoey, Survivor, The Philippines

### Abigail is teaching and mentoring others.

Since she stepped into freedom in 2022, Abigail's life has changed completely. During her time in our program, she completed hairdressing training and demonstrated incredible leadership skills. Although she graduated from the program, her time with us has not ended! She continues to train other survivors and even volunteers alongside our staff so she can encourage survivors beginning their journeys toward freedom.

Abigail radiates confidence two years after finding freedom

26  
ADDITIONAL  
CHILDREN  
RESCUED FROM  
SURVIVOR INTEL

“

Destiny Rescue restored my dignity in the community.... I'm currently respected and valued by family members.

— ABIGAIL, SURVIVOR, KENYA



# EOFY 2024 CAMPAIGN: Review



**LEAVE NO  
CHILD BEHIND**  
this financial year.



**DONATE  
TODAY**

**LEAVE  
[NO CHILD]  
BEHIND**

Relentless Rescue + Reintegration

**In 2024, our EOFY Matching Campaign, named “Leave NO CHILD Behind”, allowed our supporters to witness the impact of their contributions.**

As the financial year came to a close, our supporters stepped forward with remarkable generosity, ensuring that more children could be rescued from the grip of exploitation. Through our “Leave No Child Behind” campaign, we focused on reaching the most vulnerable—children who might otherwise remain unseen and unprotected.

With overwhelming support, we raised **\$2,422,864.00**, funding the rescue and reintegration of many children. This generosity enabled us to expand our frontline efforts, ensuring that more children found safety, healing and the opportunity for a fresh start.

## Making a Lasting Impact

Your support helped us:

- **Rescue children** from sexual exploitation and trafficking.
- Provide them with **safe shelter, medical care and trauma-informed care** to begin the healing process.
- Equip survivors with **education and vocational training** so they can build independent, stable futures.



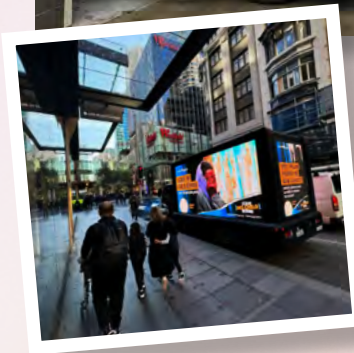
# A Powerful Response at Tax Time

The impact of this EOFY campaign will extend far beyond the numbers. Because of your generosity, children who had no way out have been given freedom, safety and a new path forward.

We are deeply grateful to each person who gave, shared and prayed during this campaign. Your compassion ensures that more children will be

found, rescued and their futures restored to what they deserve.

Together, we are proving  
that no child is too far  
gone to be found.





# LETTERS & FEEDBACK from Survivors

- You changed my trajectory for my career for the better
- You helped in making my dream a reality
- You helped in guiding and sharing your experiences that have been invaluable.
- You showed up in my life when I needed guidance the most.
- You showed me what true work ethic and work life are.
- You have been an integral part of my career I hope to inspire others as you have inspired me.

A letter to caseworker staff, penned by a survivor in Kenya

The program has been instrumental in my personal growth, helping me develop valuable skills such as the hotel and catering. Through the Program I have had the opportunity to give back to my community like baking cake, scones etc when there are events. This experience has not only helped me but also given me a sense of purpose and fulfillment and I am proud of myself.

Penned by a survivor in Zimbabwe

Dear Destiny Rescue,  
 Hope you are fine. I am writing this letter from the depth of my heart to appreciate the support and effort to help me pursue my career as a hairdresser.  
 I hope to be independent and prosperous in the future I hope Destiny Rescue team continues to help other people like me giving them bright future like they did to me.

Yours sincerely,

J-H.

Penned by a survivor in Kenya

[I] am happy to hear from you.

— SURVIVOR IN KENYA AT HER ONE-YEAR FOLLOW UP

Thanks for saving me.

—SURVIVOR IN KENYA AT HIS ONE-YEAR FOLLOW-UP

I thank [you] so much DR staff, and especially the “donors, who have enabled me to get a business that helps me to look after my young siblings.

—SURVIVOR IN UGANDA AT HER TWO-YEAR FOLLOW-UP

DEAR SIR/MADAM  
 DESTINY RESCUE HAS HAD AN IMPACT ON MY LIFE BOTH ME PERSONALLY AND MY FAMILY. I HAVE SEEN A GREAT AND AWESOME POSITIVE CHANGE

SINCERELY C. S



# At Destiny Rescue, women stand at the heart of a global fight to end child exploitation and trafficking.

Their courage and leadership are instrumental in bringing freedom and hope to vulnerable children worldwide, whether on the frontlines or behind the scenes.

From border agents intercepting traffickers in Nepal to project leaders and survivors providing care and support, these women are instrumental in every step of rescue and restoration. Their tireless efforts span continents, including countries like the Dominican Republic, where female agents work undercover, conduct survivor interviews, and support rescue missions.

They are safeguarding vulnerable children while redefining what is possible when women lead with purpose. From a border agent working with law enforcement to stop traffickers to a project manager in Kenya, breaking the cycle of exploitation, a psychologist in the Dominican aiding with trauma-informed interviews, a reporting specialist analysing rescue data, or a marketing and communications expert spreading awareness —each woman plays an irreplaceable role in this global movement.



*"I still get angry at what's happened. And it makes me want to fight more and more for the girls. It just makes me want to be an advocate for them, to stand up for them, because they don't have anyone to stand for them. So while I can, I'll do it on their behalf."*



– Janice,  
Project Director,  
Zimbabwe.

## RESILIENCE IN ACTION:

## Women Saving Lives Worldwide



From the United States to Africa to Australia and beyond, women are leading and inspiring within Destiny Rescue's network.

In Kenya, **Kioni**, our Project Manager (pictured in white), leads rescue efforts while providing a healing presence for children who have endured unimaginable cruelty. Orphaned in eighth grade, Kioni's life turned hopeful when Martha, her late mother's friend, offered her a home and support. Martha's compassion broke the cycle of exploitation that ensnared Kioni, allowing her to pursue an education and, ultimately, a career dedicated to rescuing children.

Today, Kioni stands beside young survivors, guiding them toward independence—gifts she once received through an act of kindness. [Click to read more of Kioni's story.](#)



# MARKETING Report

2024 was another record-breaking year—not only in the number of children rescued, but in the meaningful connection we built with people across Australia. We're celebrating—and we invite you to celebrate too—because none of this would be possible without your kindness, generosity and unwavering belief in our mission.

This year, individuals and organisations across the country helped amplify Destiny Rescue's voice like never before. We're especially grateful to the television networks who generously provided more than **\$500,000 in in-kind advertising**. Thanks to their support, our message of freedom was broadcast into over **12 million Australian homes**, sparking awareness, compassion and change.

Our marketing team also embraced a more survivor-centred approach in 2024. By end-dating stories and video content, we've taken intentional steps to protect the dignity, privacy and safety of those we serve. Each rescued child is more than a number—they are a courageous human being with a future. We remain committed to sharing their stories with sensitivity and honour.

To the thousands who gave financially, signed pledges, opened our emails, shared our content or took creative action—whether by walking, running, fasting or feasting—thank you. Your support matters. Every gesture of compassion, each conversation sparked, helps move us closer to a world where children are safe and free.

With **4,177 lives rescued this year**, we've seen what's possible when purpose and passion unite. The time, effort and generosity poured into this mission have made a real and lasting difference.

Together, we are changing everything—for good.

With gratitude,



**GEOFF HARRISON** MBA  
CHIEF MARKETING OFFICER  
Destiny Rescue Australia

# GOVERNMENT LOBBYING / SUBMISSIONS to Committees

Destiny Rescue is contributing to the development of policy to counter child sexual exploitation and trafficking of children, and to assist with child rescue. We could not have done this work without the exceptional contribution of our affectionately known “Back Office Team”. Their commitment to the cause of trafficked children is exceptional and incredibly valued.

In 2024 Destiny Rescue made submissions to:



The Commonwealth Treasury 2024/25 Pre-Budget Submission.



The Joint Select Committee on Social Media and Australian Society.



The Commonwealth Treasury 2024/25 Pre-Budget Submission - Recommendation 2:  
Enhancing Australia's OSEC response by improving cybertip reporting to Australia from Thailand.

# PARTNERSHIPS Report

Throughout 2024, the generosity and engagement of the Australian community played a crucial role in advancing our mission. Thanks to your support - through events, fundraising challenges, presentations and creative initiatives - awareness grew, funds were raised and children were rescued. Following are some of the many highlights from across the year.

Now in its second year, **Tread on Trafficking** became a nationwide movement, with **253 participants** completing the 24-hour challenge and collectively **raising \$118,417**. What began as a grassroots initiative by a passionate group of small business owners in Melbourne has grown into a bold demonstration of unity against child trafficking.

Led by Wingman and Housemark, **Walk to AREC** was launched on the Gold Coast, with **30 participants raising \$41,141**. This inspiring initiative engaged hundreds of **real estate and property professionals**, raising vital funds while sparking greater awareness of child exploitation and Destiny Rescue's work.

These events reflect the creative and diverse ways our supporters are making an impact—from mountain climbs to treadmill runs. A total of **\$686,873** was raised through community fundraising in 2024.

Across Australia, supporters hosted **68 fundraising events**—from morning teas in workplaces to elegant lunches and glamorous gala nights—including standout gatherings such as the **Property4Good Lunch** hosted by Jessica Reynolds, the **Tracie Eaton Destiny Gala**, and **Loanright's Legacy Lunch**. Together, these events raised **\$242,658.00**,

enabling more rescues and providing children with the tailored physical, emotional, spiritual and mental support they need to thrive.

Businesses across Australia played a pivotal role in our work this year with **576 generous businesses** contributing a remarkable **\$2,075,537**. Their investment not only helped fund frontline rescue and aftercare work, it also amplified awareness of human trafficking within their industries and communities. These partnerships show the transformative potential of purpose-driven business.

Through community engagement, thousands of Australians connected with our work, learning more about the issue of human trafficking. Our team delivered **179 presentations** in businesses, churches, schools, and at community events, educating thousands on the realities of child trafficking and online exploitation. In response, **506 churches** stepped forward to help “set the captives free,” together raising funds to rescue more than **250 children** through their collective generosity.

As we reflect on 2024, we are filled with gratitude for your continued support. Every fundraiser, event, donation, and conversation has helped move us closer to a world where children are free to live in safety and dignity. **Thank you for making rescue possible!**



**GREG BRADLEY** BA (IntRel), MBA  
CHIEF PARTNERSHIPS OFFICER  
Destiny Rescue Australia





*Tracie Eaton Destiny Gala*



*Walk to AREC*



*Shellharbour Community Church*



*Property4Good Lunch*



*Gathering for Freedom*



*WA Youth Carwash*



*Loanright Legacy Lunch*



*Tread on Trafficking*

# WHO We Are

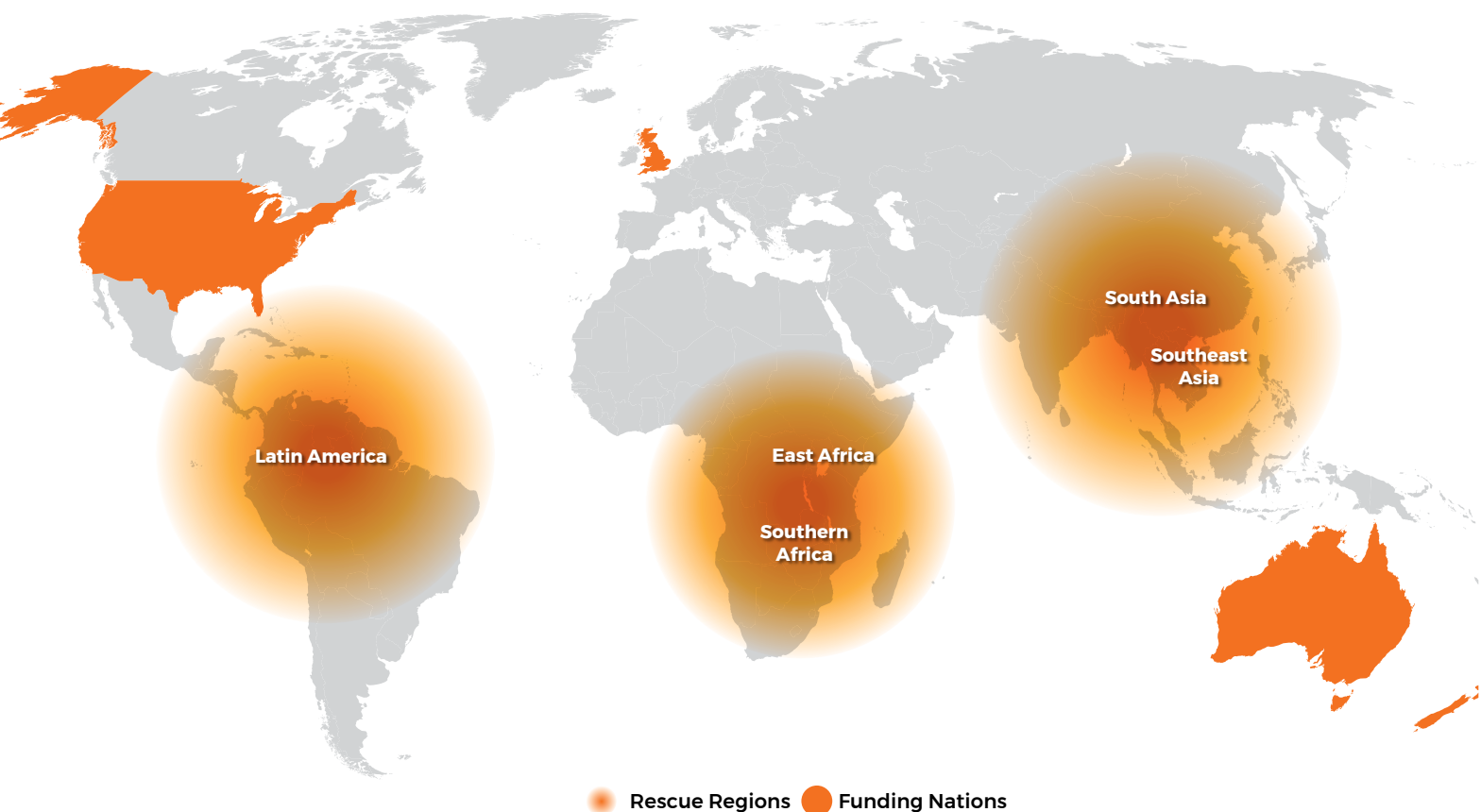
Destiny Rescue is an international Christian organisation with a mission to rescue children from sexual exploitation and human trafficking and equip them to stay free.

Since 2001, we have rescued over 18,884 individuals, helped keep hundreds more from entering the sex trade, aided in delivering justice for those who have been wronged and raised awareness across the globe.

SINCE 2001 WE HAVE  
RESCUED **18,884**  
SURVIVORS

## WHERE We Work

### Rescue Regions





# Our **DISTINCTIVE** Operations

## **OUR AGENTS SEARCH, IDENTIFY & RESCUE**

Our agents search, identify and rescue children who are trapped in sex trafficking and exploitation. Our highly-trained teams of agents work at border crossings, and others go undercover into some of the darkest places on the planet to find these children. Once identified, agents work relentlessly to bring these children to freedom.

## **WE RESCUE CHILDREN**

Our mission and primary focus is to rescue children. Every day, we enter high-risk communities and establishments looking for sexually exploited minors. While we pursue saving children, we often encounter and free individuals over 18.

## **WE RESCUE GIRLS & BOYS**

Although most of those we rescue are female (and we refer to “her” throughout most of our communications), we also rescue boys. In 2024, 20.4% of those rescued were males.

## **WE HELP SURVIVORS STAY FREE**

Once rescued, we help meet the individual's needs and ensure their safety. If a child's environment is unsafe, they enter a residential home program, which could be a Destiny Rescue home, a partner-referred home or a government-assigned shelter/home. If it's safe, children are reunified with their families or community.

## **REINTEGRATION INTO FREEDOM**

When we are involved in reintegration, our team develops an individualised Freedom Plan™ for our survivors. This plan focuses on decreasing the vulnerabilities that led to their exploitation while providing new opportunities to flourish in freedom.



# 2024 BOARD of Directors



**LACHLAN ANDERSON** BFin

**Chair** - (Director from December 2016)

Lachlan, a partner at a prominent financial planning firm in Melbourne, brings his extensive knowledge and experience to his role at Destiny Rescue. With a degree in finance and other specialised industry accreditations, Lachlan is well-equipped to assist in our mission. His dedication to helping people, evident in his everyday life and work, is a testament to his commitment to Destiny Rescue.

He has been in the financial services industry since 2010 and involved with Destiny Rescue since 2015. This experience and expertise provide valuable insights and input to our vision and strategies that will help us achieve our goals. After visiting some of Destiny Rescue's projects in 2015, Lachlan strongly believes in the positive difference we are making in the lives of those who perhaps need it the most!



**JAMES CONDON**

**Director** - (from March 2021)

Commissioner Emeritus James Condon, a stalwart in the humanitarian field, has dedicated over 50 years of his life to serving with The Salvation Army across three countries—Australia, the United Kingdom and Papua New Guinea. His 50-year membership with Rotary International further attests to his unwavering dedication. James is thrilled to be a board member of Destiny Rescue, contributing to our mission of rescuing children worldwide from the sex industry and helping them find freedom and a new way of life.



**CHRIS LAWLEY**

**Director** - (from September 2019)

Chris is a long-time active volunteer for Destiny Rescue. His contributions have extended in various aspects beyond his directorship, including taking advantage of opportunities to speak at fundraising events and varied frontlines work overseas. Chris is also a non-executive director for DRI (Destiny Rescue International). He has held leadership roles for global organisations in the SaaS industry (Software as a Service) and brings skills to the organisation in commercial leadership and cyber security.



**MELINDA BRYANT** LLB, BBus, GradCertCreativeInd Qld. UT, GDLP Coll.Law

**Director** – (from June 2022 to March 2024)

Melinda Bryant, an accomplished commercial lawyer, non-executive director and pastor, brings a unique blend of skills and perspectives to our board. Her passion for solving complex problems and creating infrastructure to help people achieve their dreams is evident in her work. Melinda's transformative trip to Cambodia in 2009 ignited her passion for the work and she has since remained steadfast in her commitment to effecting meaningful change.



**JOSHUA EVANS** CPA, BAF

**Director** – (from September 2019 to March 2025)

Joshua Evans is the Head of Finance, Energy and Resources at Sodexo Asia-Pacific. He has served on several boards, usually as a company secretary and enjoys supporting teams and mentoring people. Joshua has a strong background in assisting executive teams to turn around companies. The diversity of his experience and track record in helping teams succeed is valuable in fulfilling Destiny Rescue's vision and ambitious goals.



**LYDIA HARB** BEd, DipT

**Director** – (from August 2023 to March 2025)

Lydia has many years of experience across CEO and senior leadership positions in top-tier professional services, tech start-ups and NFP organisations in Australia and Asia. She has a reputation as a strategic leader, change agent, collaborator and coach, turning organisations around to deliver innovative and effective outcomes. Throughout her career, her passion and focus have been seeing people and organisations flourish. She sees contributing to Destiny Rescue's work as an extension of this and is a firm believer in advocating for the voiceless.



**KAREN LI** CAMS, CCAS, BBUS

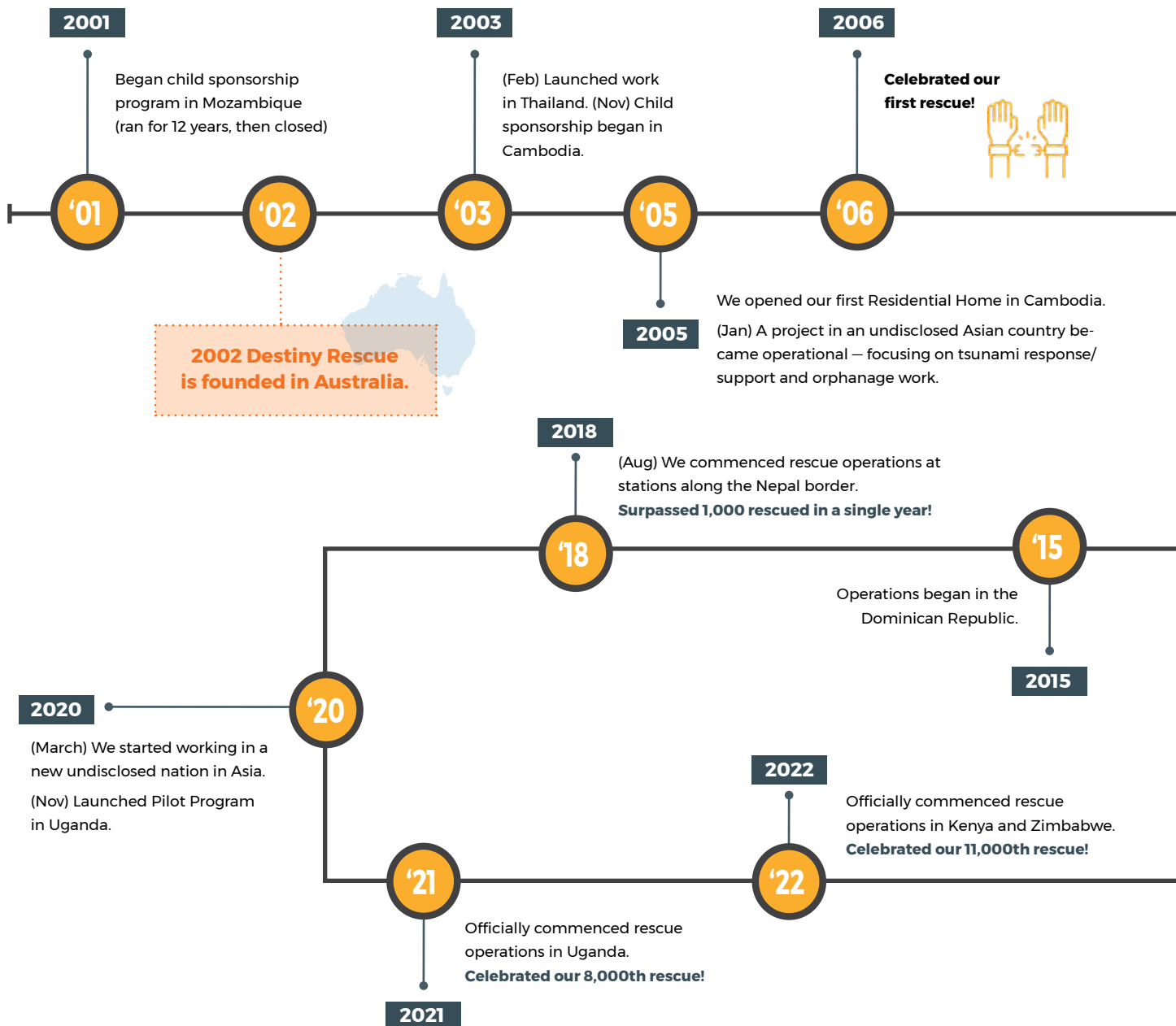
**Director** – (from May 2024 to March 2025)

Karen brings over 15 years of global investment banking experience, specialising in anti-financial crime as a Certified Anti-Money Laundering Specialist and Certified Cryptoasset Anti-Financial Crime Specialist. Karen is dedicated to combating human trafficking, especially in the realm of child sexual exploitation. Beyond her professional role, Karen is involved in youth work, mentoring students and junior banking colleagues. Karen is deeply aligned with the mission of Destiny Rescue, her passion for this cause drives her to contribute her skills and knowledge toward combating this global issue and making a difference in the lives of those affected.

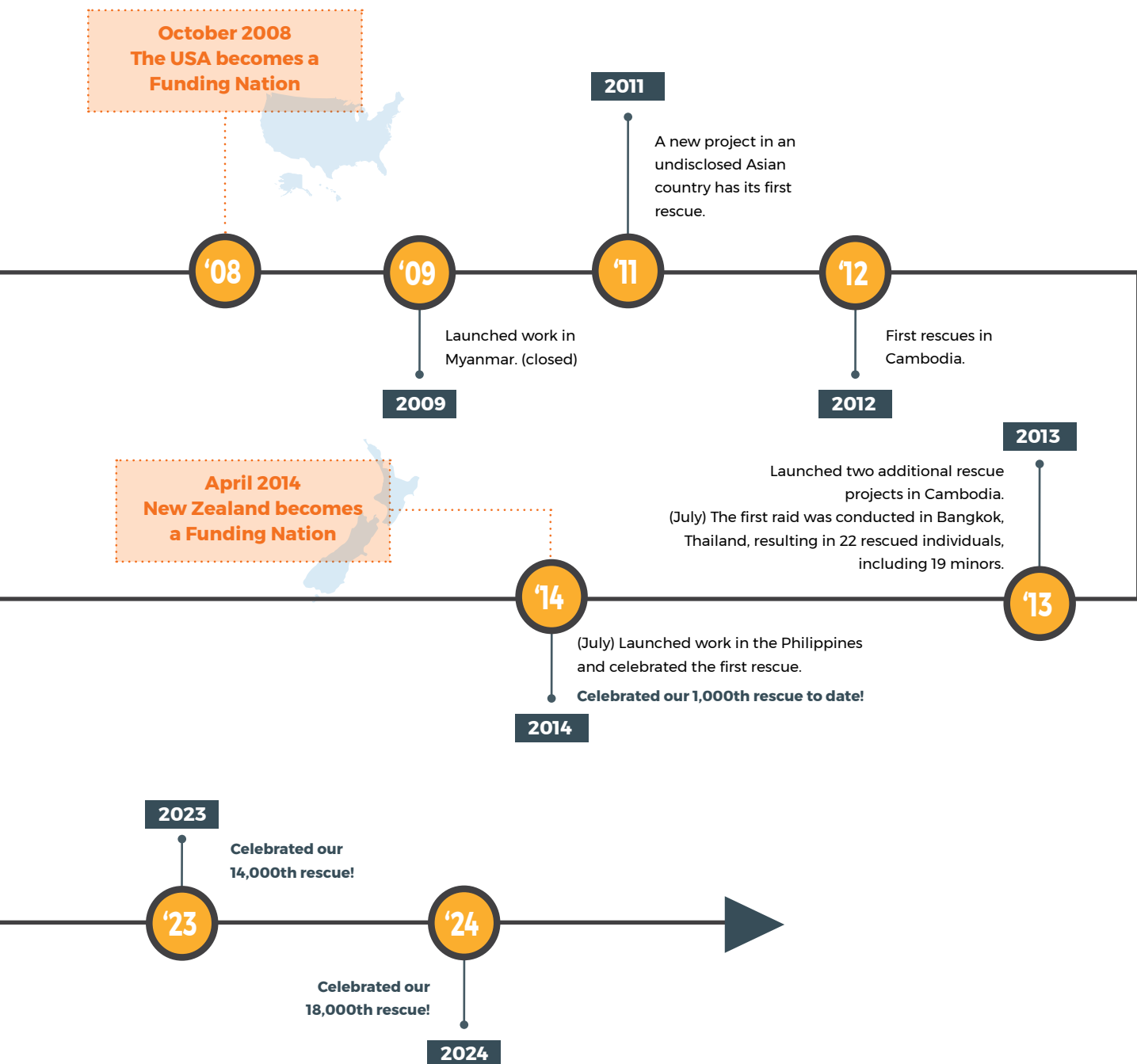


# TIMELINE

We have come a long way *together*



## With over 1M children still trapped in sexual slavery – there is so much to be done!



# 2024 CHRISTMAS CAMPAIGN: Review

**“Rescue Changes Everything” – Creating Possibilities, Restoring Destinies.** This Christmas, our supporters came together with incredible generosity to make a life-changing impact for vulnerable children worldwide.



Through our “Rescue Changes Everything” campaign, we witnessed a remarkable outpouring of compassion that paved the way for freedom, healing, and hope.

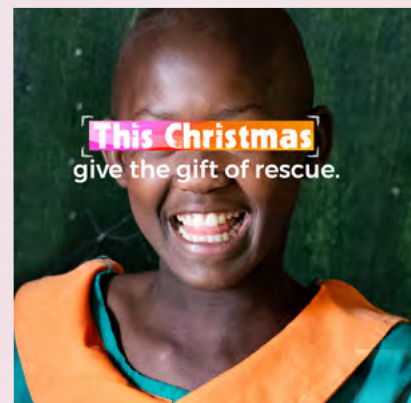
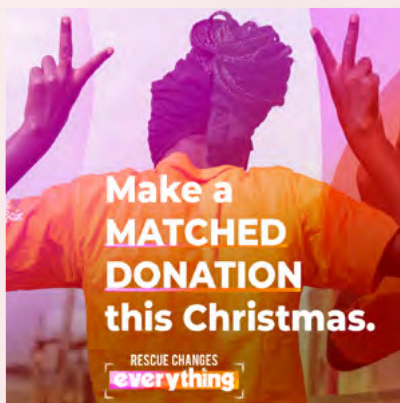
Thanks to the generosity of our Destiny Rescue family, we raised **\$1,104,306.00**, directly funding the rescue and restoration of vulnerable children from exploitation. This overwhelming response shattered previous records, allowing us to expand our frontline efforts and provide critical care for more survivors than ever before.

## The Impact of Your Support

Every dollar given became a lifeline—bringing children out of darkness and into safety. Through this campaign:

- **Rescues** was made possible.
- Survivors received **safe housing, medical care, counselling, and vocational training** to rebuild their futures.
- Families were empowered with education and economic opportunities to prevent re-exploitation.





## A Record-Breaking Christmas

This campaign was our **most successful Christmas appeal yet!** The generosity of our donors has reinforced our mission, showing that together, we can create possibilities and restore destinies for children in need.

From all of us at Destiny Rescue, **thank you for making this Christmas one of hope, transformation, and freedom.** Your partnership ensures that more children will wake up in safety, knowing their future is filled with opportunity.



**and together,  
we're proving it.**





# FINANCIAL REPORT

## A summary of activities

On behalf of the Destiny Rescue Australia team, thank you for your generous support. Your contribution is helping us rescue children from exploitation and give them a future filled with freedom, hope and dignity.

Because of you, lives are being changed every day. We're incredibly grateful for your compassion and partnership in this vital mission.

**Highlights:**

	2024	2023	% Increase
Donations	\$8,747,489	\$6,803,045	28.58%
Rescues	4,177	3,352	22.82%



**VENECIA PILLAY**  
CA (SA), ACMA, CGMA  
CHIEF FINANCIAL OFFICER  
Destiny Rescue Australia

# DIRECTOR'S REPORT

The directors present their report on Destiny Rescue Limited for the financial year ended 31 December 2024.

## Directors

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

- **Lachlan Anderson** – Chair (Director from Dec 2016)
- **Melinda Bryant** – Director (Jun 2022 to Mar 2024)
- **James Condon** – Director (from Mar 2021)
- **Joshua Evans** – Director (Sep 2019 to Mar 2025)
- **Lydia Harb** – Director (Aug 2023 to Mar 2025)
- **Chris Lawley** – Director (from September 2019)
- **Karen Li** – Director (May 2024 to Mar 2025)

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

## Principal Activities

The company's principal activities during the financial year were to rescue children from sexual exploitation and human trafficking and help them stay free. No significant change in the nature of these activities occurred during the year.

## Short-Term Objectives

- **Public awareness and education:** Destiny Rescue seeks to fuel a nationwide movement of people to stop human trafficking and child sexual exploitation and advance our mission by drawing attention to the sexual exploitation and trafficking of children.
- **Donations:** Increase the number of corporate, church, community and monthly recurring donor partners financially supporting the work of Destiny Rescue.

## Long-Term Objectives

- To play a leading role in rescuing 100,000 individuals from child sexual exploitation and human trafficking across the globe by 2032.
- To increase the awareness of the issue of child sexual exploitation and human trafficking in Australia to 40% of the population.
- To engage 50,000 Rescue Partners by 2032, which

would enable a secure and stable funding base to continue the expansion of rescue efforts into new countries and hotspots where children are being exploited.

- To be recognised as a thought leader in the area of child sexual exploitation and child rescue.

## Strategy for achieving the objectives

The organisation continues to build on its strategic plan to achieve its stated objectives for the next decade.

The following key strategic objectives have been outlined:

- Grow Destiny Rescue's brand awareness so the Australian public is aware of the issue of child exploitation and human trafficking.
- To increase recurring giving by 20% and for it to become 33% of total revenue by the end of the decade.
- To engage with major donors and provide them with significant and tangible projects to support.
- To grow engagement with corporates and churches to help them impact the lives of children who are being exploited.
- To work with the Australian government on law reform and projects across ASEAN to end child sexual exploitation.

## Key Performance Measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the organisation and whether the organisation's short-term and long-term objectives are being achieved.

## Information on Directors

The names, qualifications, experience and special responsibilities of each person who has been a director during the year and to the date of this report are:

**Lachlan Anderson**

Experience

**Chair** ( Qualifications: BFin )

Lachlan is a partner at his financial planning firm in Melbourne and holds a degree in finance as well as other specialised industry accreditations. Lachlan has a passion for helping people, whether it is in his everyday life and work or the work at Destiny Rescue. He has been in the financial services industry since 2010 and involved with Destiny Rescue since 2015. This experience and expertise provide valuable insights and input to our vision and strategies that will help us achieve our goals. After visiting some of Destiny Rescue's projects in 2015, Lachlan strongly believes in the positive difference Destiny Rescue is making in the lives of those who need it the most!

**Melinda Bryant**

Experience

**Director** (June 2022 to March 2024) ( Qualifications: LLB, BBus, GradCertCreativeInd Qld. UT, GDLP Coll.Law )

Melinda Bryant is an experienced commercial lawyer, non-executive director and pastor. She enjoys solving complex problems and creating the infrastructure to help people achieve their dreams. Melinda became passionate about the work after a life-changing trip to Cambodia in 2009 and has remained committed to utilising her skillset to effect meaningful change wherever possible.

**James Condon**

Experience

**Director****Commissioner Emeritus - The Salvation Army.**

James served with The Salvation Army for over 50 years in three countries -Australia, United Kingdom, and Papua New Guinea. He has a heart and passion for those who suffer abuse, neglect, and poverty. He has been a member of Rotary International for over 50 years. He is excited to be a Board Member of Destiny Rescue and contributing to seeing children across the world rescued from the sex industry and for them to find freedom and a new way of life.

**Joshua Evans**

Experience

**Director** (September 2019 to March 2025) ( Qualifications: CPA, BAF )

Joshua Evans is an experienced General Manager Commercial and CFO, with a demonstrated history of helping drive results-oriented business management teams at Sodexo Australia, Morris Corporation, Serco Sodexo Defence Services and James Hardie. He has served on several boards, usually as a company secretary and he enjoys helping teams and mentoring people. Joshua has a strong background in assisting executive teams turn companies around. The diversity of his experience and track record in helping teams succeed is valuable in fulfilling Destiny Rescue's vision and ambitious goals.

**Lydia Harb**

Experience

**Director** (August 2023 to March 2025) ( Qualifications: BEd, DipT )

Lydia has many years of experience across CEO and senior leadership positions in top-tier professional services, tech start-ups and Not-for-Profits and for-purpose organisations in Australia and Asia. She has a reputation as a strategic leader, change agent, collaborator and coach, turning organisations around to deliver innovative and effective outcomes. Throughout her career, her passion and focus has been to see people and organisations flourish. She sees contributing to the work of Destiny Rescue as an extension of this and is a firm believer in amplifying the voices of survivors around the world.

**Karen Li**

Experience

**Director** (March 2024 - March 2025) ( Qualifications: CAMS, CCAS, BBUS )

Karen brings over 15 years of global investment banking experience, specialising in anti-financial crime as a Certified Anti-Money Laundering Specialist and Certified Cryptoasset Anti-Financial Crime Specialist. Karen is dedicated to combating human trafficking, especially in the realm of child sexual exploitation. Beyond her professional role, Karen is involved in youth work, mentoring students and junior banking colleagues. Karen is deeply aligned with the mission of Destiny Rescue, her passion for this cause drives her to contribute her skills and knowledge toward combating this global issue and making a difference in the lives of those affected.

**Chris Lawley**

Experience

**Director**

Chris is a long-term active volunteer for Destiny Rescue. His contributions have extended in various aspects beyond his directorship in Australia including taking advantage of opportunities to speak at fundraising events and varied frontline work overseas. He has held leadership roles for global organisations in the SaaS industry (software as a service) and also owns a small business within the tourism sector. He brings skills to the organisation in both commercial leadership and cyber security.

Members’ guarantee

Destiny Rescue Limited is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to a maximum of \$ 10 for members that are corporations, subject to the provisions of the company’s constitution.  
At 31 December 2024 the collective liability of members was \$10 (2023: \$10).

Operating results and review of operations for the year

The operating surplus for the year ended 31 December 2024 amounted to \$1,279,477 (2023: \$496,928)

Meeting of Directors

During the financial year, 6 directors’ meetings were held. Attendances by each director during the year were as follows:

Director’s Meetings		
	Number eligible to attend	Number attended
Lachlan Anderson	6	6
Melinda Bryant	1	1
James Condon	6	5
Joshua Evans	6	4
Lydia Harb	6	6
Karen Li	3	3
Chris Lawley	6	5

Auditor’s Independence Declaration

The lead auditor’s independence declaration in accordance with Section 60-40 of the *Australian Charities and Not-forprofits Commission Act 2012*, for the year ended 31 December 2024 has been received and can be found on page 6 of the financial report.

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



Lachlan Anderson (Chair)

Dated 10 April 2024



## accountants + auditors

**Brisbane & Gold Coast**  
GPO Box 1087  
Brisbane Qld 4001 Australia

e. [info@mgisq.com.au](mailto:info@mgisq.com.au)  
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t. +61 7 3002 4800

### **Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Directors of Destiny Rescue Limited**

As lead auditor for the audit of Destiny Rescue Limited for the year ended 31 December 2024, I declare that to the best my knowledge and belief, during the year ended 31 December 2024, there have been:

- (i) no contraventions of the auditor 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.

**MGI Audit Pty Ltd**

**T L Harris**

Director

2 April 2025

Brisbane

MGI refers to one or more of the independent member firms of the MGI International alliance of independent auditing, accounting and consulting firms. Each MGI firm in Australasia is a separate legal entity and has no liability for another Australasian or international member's acts or omissions. MGI is a brand name for the MGI Australasian network and for each of the MGI member firms worldwide.  
Liability limited by a scheme approved under Professional Standards Legislation. MGI Audit Pty Ltd ABN 53 123 509 160.



Destiny Rescue Ltd  
Financial report for the year ended 31 December 2024

# Profit or Loss

Statement of profit or loss and other comprehensive income  
for the year ended 31 December 2024

		2024	2023
Revenue	Note	\$	\$
Donations and bequests - Monetary	4	8,708,771	6,699,142
Grants - Australian grants	4	-	63,300
Commercial Activities Income	4	2,935	5,091
Investment Income	4	11,711	-
Other income	4	24,072	35,512
<b>Total Revenue</b>	4	<b>8,747,489</b>	6,803,045
<b>Expenditure</b>			
International Development and Humanitarian Programs Expenditure			
International Programs	5	(2,903,418)	(2,175,805)
International Program Support costs - Advocacy		(2,185,553)	(2,033,590)
Community Education		(175,832)	(165,542)
Fundraising costs - Public		(186,222)	(122,844)
Accountability and Administration		(49,305)	(40,514)
<b>Total - International Development and Humanitarian Programs Expenditure</b>		<b>(5,500,330)</b>	(4,538,295)
<b>Australian personnel costs</b>		<b>(1,340,376)</b>	<b>(1,190,156)</b>
<b>Australian administration expenses</b>		<b>(627,307)</b>	<b>(577,666)</b>
<b>Total Expenditure</b>		<b>(7,468,013)</b>	<b>(6,306,117)</b>
<b>Surplus</b>		<b>1,279,476</b>	<b>496,928</b>
Other comprehensive income for the year		-	-
<b>Total Comprehensive Income for the Year</b>		<b>1,279,476</b>	<b>496,928</b>

The accompanying notes form part of these financial statements.

# Financial Position

Statement of financial position  
as at 31 December 2024

		2024	2023
	Note	\$	\$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	6	2,294,591	868,553
Trade and other receivables	7	53,626	46,763
Other Assets	8	48,360	33,617
<b>TOTAL CURRENT ASSETS</b>		<b>2,396,577</b>	<b>948,933</b>
NON-CURRENT ASSETS			
Property, plant and equipment	9	334,140	247,652
<b>TOTAL NON-CURRENT ASSETS</b>		<b>334,140</b>	<b>247,652</b>
<b>TOTAL ASSETS</b>		<b>2,730,717</b>	<b>1,196,585</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	188,136	93,812
Lease liabilities	11	68,164	45,559
Employee benefits	12	292,485	196,115
Other financial liabilities	13	19,926	8,900
<b>TOTAL CURRENT LIABILITIES</b>		<b>568,711</b>	<b>344,386</b>
NON-CURRENT LIABILITIES			
Lease liabilities	11	63,522	23,642
Employee benefits	12	48,841	58,391
<b>Total Non-Current Liabilities</b>		<b>112,363</b>	<b>82,033</b>
<b>Total Liabilities</b>		<b>681,074</b>	<b>426,419</b>
<b>Net Assets</b>		<b>2,049,643</b>	<b>770,166</b>
<b>EQUITY</b>			
Retained earnings		<b>2,049,643</b>	<b>770,166</b>
<b>TOTAL EQUITY</b>		<b>2,049,643</b>	<b>770,166</b>

The accompanying notes form part of these financial statements.

# Changes in Equity

Statement of changes in equity  
for the year ended 31 December 2024

	Retained Earnings	Total
2024	\$	\$
Balance at 1 January 2024	770,166	770,166
Surplus for the year	1,279,477	1,279,477
Balance at 31 December 2024	2,049,643	2,049,643
2023		
Balance at 1 January 2023	273,238	273,238
Surplus for the year	496,928	496,928
Balance at 31 December 2023	770,166	770,166

# Cash Flows

Statement of cash flows  
for the year ended 31 December 2024

	Note	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers		8,997,168	6,942,738
Payments to suppliers and employees		(2,618,324)	(2,433,733)
Payments to projects		(4,825,223)	(3,961,081)
Interest received		11,711	-
Interest paid		(4,814)	(4,458)
<i>Net cash provided by/(used in) operating activities</i>		<i>1,560,518</i>	<i>547,924</i>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Proceeds from sale of plant and equipment		31,855	14,545
Purchase of property, plant and equipment		(93,599)	(48,640)
<i>Net cash provided by/(used in) nvesting activities</i>		<i>(61,744)</i>	<i>(34,095)</i>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Repayment of lease liabilities		(72,736)	(53,484)
<i>Net cash provided by/(used in) financing activities</i>		<i>(72,736)</i>	<i>(53,484)</i>
Net increase/(decrease) in cash and cash equivalents held		1,426,038	460,345
Cash and cash equivalents at beginning of year		868,553	408,208
<b>Cash and cash equivalents at end of financial year</b>	<b>6</b>	<b>2,294,591</b>	<b>868,553</b>



# Notes

## Notes to the financial statements for the year ended 31 December 2024

The financial report covers Destiny Rescue Limited as an individual entity. Destiny Rescue Limited is a not-for-profit Company limited by guarantee, incorporated and domiciled in Australia.

The functional and presentation currency of Destiny Rescue Limited is Australian dollars. A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial report was authorised for issue by the Directors on 2 April 2025.

Comparatives have been reclassified to conform with current year presentation.

### **NOTE 1: Basis of Preparation**

Destiny Rescue Ltd applies Australian Accounting Standards - Simplified Disclosures as set out in AASB1060: General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB') and the Australian Charities and Not-for-profits Commission Act 2012.

Destiny Rescue Ltd adheres to the Australian Council for International Development (ACFID) code of conduct on Financial Reporting and meets the requirements set out in the ACFID Code of Conduct. The financial statements have also been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID website at [www.acfid.asn.au](http://www.acfid.asn.au).

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The accounting policies that are material to the

company are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

### **NOTE 2: Material Accounting Policy Information**

#### **(a) Revenue and other income**

##### **Revenue from contracts with customers.**

In order for a transaction to be accounted for under AASB 15, it must represent an agreement between two or more parties that creates enforceable rights and obligations and also contains performance obligation(s); being a promise to transfer to the customer a good or service. AASB 1058 applies to transactions of not-for-profit entities where the consideration to acquire an asset (including cash) is significantly less than fair value principally to enable the entity to further its objectives.

Donations are recognised when the company obtains control, economic benefits are probable and the amount of donation can be measured reliably.

The company receives grants from time to time. The grants are recognised under AASB 15 if there is an enforceable right with distinct performance obligations. Should grants not fall under AASB 15, they are recognised under AASB 1058 as income on receipt. If conditions are attached to the grant which must be satisfied (and funds may be required to be returned) until the agreed service has been delivered, otherwise the grant is recognised as income on receipt.

Revenue from a grant that is not subject to performance obligations is recognised when the company obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where certain conditions of the grant revenue are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied. Where the company receives a contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

# Notes

## Notes to the financial statements for the year ended 31 December 2024

Revenue is measured by reference to the fair value of consideration received or receivable by the Group for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts. Interest revenue is recognised on an accrual basis using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

### **Other income**

Other income is recognised on an accruals basis when the Company is entitled to it.

### **(b) Income Tax**

No provisions for income tax has been raised as the Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

### **(c) Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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 ATO is included with other receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows included in receipts from customers or payments to suppliers.

### **(d) Comparative figures**

Changes have been made to the comparative figure mapping of revenue, expenditure, assets and liabilities to better represent the results of the company.

These changes have not resulted in changes to the overall disclosure of total revenue, total

expenditure, total assets (current and non-current) or total liabilities (current and non-current), but have resulted in changes to the sub-categories within these totals.

### **(e) Plant and equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1 (f) for details of impairment).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

### **Depreciation**

Plant and equipment, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Depreciation is recognised in profit or loss.

**The depreciation rates used for each class of depreciable asset are shown below:**

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Plant and equipment	10-66%
Office machinery	50-66%
Furniture and fixtures	20%
Motor vehicles	25%

# Notes

## Notes to the financial statements for the year ended 31 December 2024

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

### **(f) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

### **(g) Financial instruments**

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

### **Financial assets**

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

### **Trade and other receivables**

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are

classified as current assets. All other receivables are classified as non current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer Note 2 (f) for information on the determination of impairment losses.

Impairment of trade receivables has been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

### **Financial liabilities**

The financial liabilities of the Company comprise trade payables, bank and other loans and lease liabilities.

### **Trade and other payables**

These amounts represent liabilities for goods and services provided to the company 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.

### **(h) Impairment of non-financial assets**

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets. Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated. Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the

# Notes

## Notes to the financial statements for the year ended 31 December 2024

carrying amount, an impairment loss is recognised in profit or loss. Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

### (i) Leases

At inception of a contract, the Company assesses whether a lease exists.

If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Company where the Company is a lessee. However, all contracts classified as short-term leases (with a remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease. Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- Fixed lease payments less any lease incentives;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be paid by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- Lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that

the Company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

### (j) Employee benefits

#### Short-term employee benefits

Provision is made for the Company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Company's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

#### Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee benefits expense.

The Company's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

#### Defined contribution superannuation expense



# Notes

## Notes to the financial statements for the year ended 31 December 2024

All employees of the Company receive defined contribution superannuation entitlements, for which the Company pays the fixed superannuation guarantee contribution (currently 11.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The Company's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Company's statement of financial position.

### **(k) Adoption of new and revised accounting standards**

The Company 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.

### **Critical Accounting Estimates and Judgments**

The directors make estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information during the preparation of these financial statements.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

### *Key estimates - impairment of plant and equipment*

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

### *Key estimates - useful Lives of depreciable Assets*

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to expected useful life of buildings.

### *Key estimates - provisions*

As described in Note 1 U), 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.

# Notes

Notes to the financial statements  
for the year ended 31 December 2024

## NOTE 4: REVENUE AND OTHER INCOME

	2024	2023
	\$	\$
<b>Revenue from contracts with customers</b>		
<b>Donations and bequests</b>		
- Australia	8,708,771	6,699,142
- Overseas	-	-
<b>Total Revenue</b>	<b>8,708,771</b>	<b>6,699,142</b>
<b>Grants</b>		
- Other Australian grants	-	63,300
<b>Total Grants income</b>	<b>-</b>	<b>63,300</b>
<b>Commercial Income</b>		
- Merchandise sales	2,935	5,091
<b>Total Commercial income</b>	<b>2,935</b>	<b>5,091</b>
<b>Revenue from other sources</b>		
- Refunds and reimbursements	-	929
- Gain on sale of assets	16,096	13,935
- Other	7,976	20,649
- Investment Income	11,711	-
<b>Total Revenue from other sources</b>	<b>35,783</b>	<b>35,513</b>
<b>TOTAL REVENUE</b>	<b>8,747,489</b>	<b>6,803,046</b>

# Notes

Notes to the financial statements  
for the year ended 31 December 2024

## NOTE 5: PROJECT EXPENSES

	2024	2023
	\$	\$
<b>Project expenses:</b>		
Thailand	286,400	236,584
Cambodia	16,800	29,700
Undisclosed Country	65,414	89,314
Philippines	58,600	67,000
Nepal	278,500	438,986
Uganda	45,100	3,000
OSEC	169,220	250,000
Destiny Rescue International	1,657,384	1,061,221
Kenya	178,100	-
Zimbabwe	118,700	-
Dominican Republic	29,200	-
	<b>2,903,418</b>	<b>2,175,805</b>
<b>Superannuation expense:</b>		
Defined contribution superannuation expense	331,546	294,097
<b>Total Superannuation Expenses</b>	<b>331,546</b>	<b>294,097</b>

## NOTE 6: CASH AND CASH EQUIVALENTS

	2024	2023
	\$	\$
Cash at bank and in hand	2,294,591	868,553
<b>Total Cash and Cash Equivalents</b>	<b>2,294,591</b>	<b>868,553</b>

# Notes

Notes to the financial statements  
for the year ended 31 December 2024

## NOTE 7: TRADE AND OTHER RECEIVABLES

	2024	2023
	\$	\$
<b>CURRENT</b>		
Deposits	43,260	43,260
GST Receivable	10,366	3,503
<b>Total current trade and other receivables</b>	<b>53,626</b>	<b>46,763</b>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

## NOTE 8: OTHER NON-FINANCIAL ASSETS

	2024	2023
	\$	\$
<b>CURRENT</b>		
Prepayments	48,360	33,617
<b>Total other Non-financial Assets</b>	<b>48,360</b>	<b>33,617</b>



# Notes

Notes to the financial statements  
for the year ended 31 December 2024

## NOTE 9: PLANT AND EQUIPMENT

	2024	2023
	\$	\$
<b>Plant and equipment:</b>		
At cost	13,952	13,952
Accumulated depreciation	(12,577)	(10,553)
<b>Total plant and equipment</b>	<b>1,375</b>	<b>3,399</b>
<b>Furniture, fixtures and fittings</b>		
At cost	33,202	12,667
Accumulated depreciation	(8,220)	(4,553)
<b>Total furniture, fixtures and fittings</b>	<b>24,982</b>	<b>8,114</b>
<b>Motor vehicles:</b>		
At cost	342,086	336,884
Accumulated depreciation	(171,087)	(143,940)
<b>Total motor vehicles</b>	<b>170,999</b>	<b>192,944</b>
<b>Office equipment:</b>		
At cost	116,157	99,048
Accumulated depreciation	(84,422)	(68,273)
<b>Total office equipment</b>	<b>31,735</b>	<b>30,775</b>
<b>Right-of-use Buildings</b>		
At cost	135,221	113,332
Accumulated depreciation	(30,172)	(100,912)
<b>Total right-of-use</b>	<b>105,049</b>	<b>12,420</b>
<b>Total property, plant and equipment</b>	<b>334,140</b>	<b>247,652</b>

# Notes

## Notes to the financial statements for the year ended 31 December 2024

### (a) Movements in carrying amounts

	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Office Equipment	Right-of-Use - Buildings	Total
	\$	\$	\$	\$	\$	\$
<b>Year ended 31 December 2024</b>						
Balance at the beginning of year	3,399	8,114	192,944	30,775	12,420	<b>247,652</b>
Additions	-	20,535	53,767	19,297	135,221	<b>228,820</b>
Disposals	-	-	(15,426)	(333)	-	<b>(15,759)</b>
Depreciation expense	(2,024)	(3,667)	(60,286)	(18,004)	(42,592)	<b>(126,573)</b>
<b>Balance at the end of the year</b>	<b>1,375</b>	<b>24,982</b>	<b>170,999</b>	<b>31,735</b>	<b>105,049</b>	<b>334,140</b>

### NOTE 10: TRADE AND OTHER PAYABLES

2024  
\$

2023  
\$

<b>CURRENT</b>		
Trade payables	9,244	4,821
Accrued expense	147,221	85,581
Payroll liabilities	31,671	3,410
	<b>188,136</b>	<b>93,812</b>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### NOTE 11: LEASES

2024  
\$

2023  
\$

<b>CURRENT</b>		
Lease liabilities	<b>68,164</b>	45,559
<b>NON-CURRENT</b>		
Lease liabilities	<b>63,522</b>	23,642

# Notes

## Notes to the financial statements for the year ended 31 December 2024

### Company as a lessee

The Company has a lease over the office building that it rents. The current rental agreement ends at 30 April 2027. The Company also leases two motor vehicles with four-year terms ending in 2025.

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
<b>2024</b>					
Lease liabilities	71,591	65,346	-	136,937	131,686
<b>2023</b>					
Lease liabilities	45,676	24,126	-	69,802	69,201

### Extension options

At commencement date and each subsequent reporting date, the Company assesses where it is reasonably certain that the extension options will be exercised.

The Company has not included extensions into the lease liabilities for the office lease, as it was still unknown as to whether the option would be taken up at the reporting date.

### Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expense on lease liabilities for the financial year 2024 is \$4,812.

# Notes

Notes to the financial statements  
for the year ended 31 December 2024

## NOTE 12: EMPLOYEE BENEFITS

	Note	2024	2023
		\$	\$
<b>Current liabilities</b>			
Long Service Leave		21,005	-
Annual Leave		271,480	196,115
<b>Total</b>		<b>292,485</b>	<b>196,115</b>
<b>Non-current liabilities</b>			
Long service leave		48,841	58,391
<b>Total</b>		<b>48,841</b>	<b>58,391</b>

## NOTE 13: OTHER FINANCIAL LIABILITIES

	Note	2024	2023
		\$	\$
<b>CURRENT</b>			
Credit cards		19,926	8,900
<b>Total</b>		<b>19,926</b>	<b>8,900</b>

## NOTE 14: CONTRACTED COMMITMENTS

At 31 December 2024 Destiny Rescue had not entered into any contracted commitments for the acquisition of property, plant and equipment (2023:NIL).



# Notes

## Notes to the financial statements for the year ended 31 December 2024

### NOTE 15: FINANCIAL RISK MANAGEMENT

The Company's financial instruments consist of deposits with banks, accounts receivable and payable, and lease liabilities. The carrying amounts for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows

	Note	2024	2023
		\$	\$
<b>Financial assets</b>			
<b>Held at amortised cost</b>			
Cash and cash equivalents		2,294,591	868,553
Trade and other receivables		43,260	43,260
<b>Total financial assets</b>		<b>2,337,851</b>	<b>911,813</b>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
- Trade payables		188,136	93,812
- Credit cards		19,926	8,900
- Lease liability		131,686	69,201
<b>Total financial liabilities</b>		<b>339,748</b>	<b>171,913</b>

### NOTE 16: MEMBERS' GUARANTEE

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 31 December 2024 the number of members was 1 (2023: 1).

# Notes

## Notes to the financial statements for the year ended 31 December 2024

### NOTE 17: KEY MANAGEMENT PERSONNEL DISCLOSURES

The aggregate compensation paid to key management personnel of the Company is \$725,409 (2023: \$648,642). During 2024, five staff were categorised as key management personnel (2023: 5).

### NOTE 18: CONTINGENCIES

In the opinion of the Directors, the Company did not have any contingencies at 31 December 2024 (31 December 2023: None).

### NOTE 19: RELATED PARTIES

There was one related party identified, being the Destiny Rescue International in the United States of America. DRI is the only member of the Destiny Rescue Ltd.

Our board member Chris Lawley is also a director of Destiny Rescue International Inc. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:  
The total expenditure to Destiny Rescue International for 2024 was \$1,657,384 (2023: \$1,061,221) for rescue/aid work in non disclosed countries that Destiny Rescue cannot directly send funds to, and group IT, Marketing, Monitoring & Evaluation and HR support services. The countries are non disclosed for security purposes to keep both Destiny Rescue and their partners staff safe.

### NOTE 20: REMUNERATION OF AUDITORS

Remuneration of the auditor for the 2024 and 2023 financial years was as follows:

	2024	2023
	\$	\$
Audit of the financial statements	19,280	18,550
Non-audit services	1,710	1,650
<b>Total</b>	<b>20,990</b>	<b>20,150</b>

### NOTE 21: Events after the end of the Reporting Period

The financial report was authorised for issue on 2 April 2025 by the Board of Directors.

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

# Director's Declaration

Destiny Rescue Ltd  
Financial report for the year ended 31 December 2024

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## **NOTE 21: EVENTS AFTER THE END OF THE REPORTING PERIOD**

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 7 to 23, are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:
  - a. comply with Australian Accounting Standards - Simplified Disclosures and Division 60 of the Australian Charities and Not-for-profits Regulation 2022; and
  - b. give a true and fair view of the financial position as at 31 December 2024 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



**Lachlan Anderson** (Chair)

Dated 2 April 2025

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DESTINY RESCUE LIMITED

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Destiny Rescue Limited (the Company), which comprises the statement of financial position as at 31 December 2024 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Directors' declaration.

In our opinion, the accompanying financial report of Destiny Rescue Limited is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 31 December 2024 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits 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 Company in accordance with the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* 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.

#### Other Information

The Directors of the Company are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 31 December 2024 but does not include the financial report and our auditor's report thereon. 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.

#### Responsibility of the Directors of the Company for the Financial Report

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Directors 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 Directors are responsible for assessing the Company'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 Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility 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 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 the 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 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, internal 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Directors' 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 Company's ability to continue as a going concern. If we conclude 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 Company 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 Directors 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 the audit.

**MGI Audit Pty Ltd**



**T L Harris**  
Director

Brisbane

2 April 2025



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1300 738 761

#### Destiny Rescue Ltd.

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