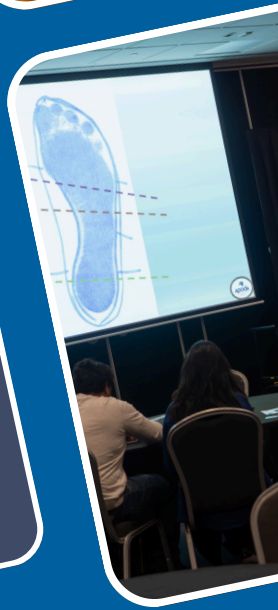
2025 YEAR IN REVIEW

Australian Podiatry Association (APodA)



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Acknowledgment of Country

The Australian Podiatry Association acknowledges the traditional owners of all the many Aboriginal and Torres Strait Islander Nations that make up the great continent of Australia, and the locations shared in this report. We pay our respects to the Aboriginal and Torres Strait Islander elders past and present, also the young community members, as the next generation of representatives. Likewise, we acknowledge the contribution of First Nations people to knowledge on health and appreciate the role feet play in connection to land and mobility between meeting places.

A message from the President

This has been a year of significant change, challenge and opportunity for the Australian Podiatry Association (the APodA) and the podiatry profession more broadly.

Throughout this period, the Board has remained strategically focused on strengthening the profession, supporting our members and ensuring the APodA continues to represent members, build on member value and raise the profession as a whole.

The Board has also prioritised strengthening the APodA's corporate governance to support transparency, accountability and member trust. This has included progressing a clear articulation of the Board's risk appetite, reviewing committee structures, and establishing a Governance and Policy Committee to strengthen oversight.

The Board continues to adopt a more disciplined approach to the stewardship of member funds, including progressing the proposed sale of 89 Nicholson Street, Brunswick East, Victoria. In parallel, constructive discussions with Podiatry WA have continued throughout 2025, with a shared intent of progressing toward a more unified national approach to representing the profession.

From a personal perspective, podiatry is in a period of considerable change. Podiatrists and practices are needing to adapt to allied health reform changes in NDIS, Medicare, and aged care. At the same time podiatrists are needing to adopt and implement new infection control standards.

The Board recognises that adapting to policy changes and the compliance associated with third-party funders is challenging, particularly during workforce shortages being experienced across metropolitan, regional, rural and remote settings.

The APodA has continued its strong representation on issues that directly impact both practitioners and patients, including lobbying for patients to access PBS subsidies when prescribed medicines by an endorsed podiatrist. Alongside this, the APodA delivered a national Infection Control workshop series, supporting practitioners in the clinical application of new standards across diverse practice settings.

The APodA also hosted its largest national conference to date, bringing together podiatrists from across the country. This provided an important opportunity for professional development, while strengthening connection, unity and a shared sense of belonging across the profession.

I am proud of the way the Board has worked collaboratively and strategically throughout the year. During a period of considerable change, the Board has remained focused on delivering value to members by responding to their needs, strengthening their collective voice, and supporting the continued advancement of the profession.

I would like to acknowledge the contribution of outgoing Board members Kylie Benson and Maria Latemore, serving as Directors over the past six years.

On behalf of the Board, I thank our members, management, staff, and stakeholders for their continued support, professionalism and contribution throughout 2025. Together, we are ensuring the podiatry has a clear voice on issues that matter most to members.

— Andrew Cook

A message from the CEO

This year has been one of continued progress, connection and purpose for the Australian Podiatry Association (the APodA), as we worked to deliver value to our members and strengthen the profession across Australia.

A highlight of the year was the Australian Podiatry Conference, which once again brought our profession together to share knowledge, advance clinical practice and foster a strong sense of community.

This was complemented by our suite of in-person events including the Infection Control Workshop roadshow, the Flat Foot Symposium, held in collaboration with the Australasian College of Podiatric Surgeons, and an MSK clinical education event.

The engagement and feedback we received from these events underscored the importance of providing high quality Continuing Professional Development (CPD) and standing alongside our members during periods of complexity and change.

Our highly popular webinar series and library of eCourses continued to provide on-demand access for members to engage in continuous professional learning.

We have also continued to deepen our relationships with key stakeholders and commercial partners, recognising strong, aligned partnerships are essential to advancing the profession.

Our visit to Canberra marked an important step in strengthening our engagement with government, establishing relationships with senior political leaders and setting the foundation for ongoing advocacy to elevate the role and recognition of podiatry.

These efforts reflect our commitment to our vision, “Amazing podiatry always”, raising the profile, value and voice of the profession.

2025 had key staff changes. While we farewelled Michelle Benson our longtime Financial Controller, we also welcomed:

- Judy Powell – Policy, Advocacy and Research Manager
- Angela Harper – Senior Policy and Advocacy Officer
- Daniella Florio – Senior Policy and Advocacy Officer
- Jason Jacob – Marketing Coordinator
- Meagan Kruger – Membership and Community Development Coordinator
- Michell Passmore – Finance Manager

As we look ahead, we remain committed to serving our members with care, clarity and ambition.

— Hilary Shelton

Purpose, vision and values

PURPOSE (our 'why')

Move and thrive through life

VISION (our end goal)

Amazing podiatry always

VALUES (our actions)

- Dream big, be brave.
- Better together.
- We listen, we act, we care.
- Inspire growth, champion potential.
- Personal responsibility leads us to collective excellence.

STRATEGIC DRIVERS	OBJECTIVES
1. Customers and partners	Achieve engaged and active representation from all areas of the profession and industry.
2. People experience	Cultivate a high-performing team that thrives.
3. Systems and technology	Ensure our systems provide a seamless experience for our people and our customers.
4. Communication and influence	Establish the APodA as the most trusted voice within the podiatric profession and beyond.
5. Future-proofing our business and profession	Foster agility and sustainable growth within the profession and the APodA.

Membership

Total APodA members

APodA members

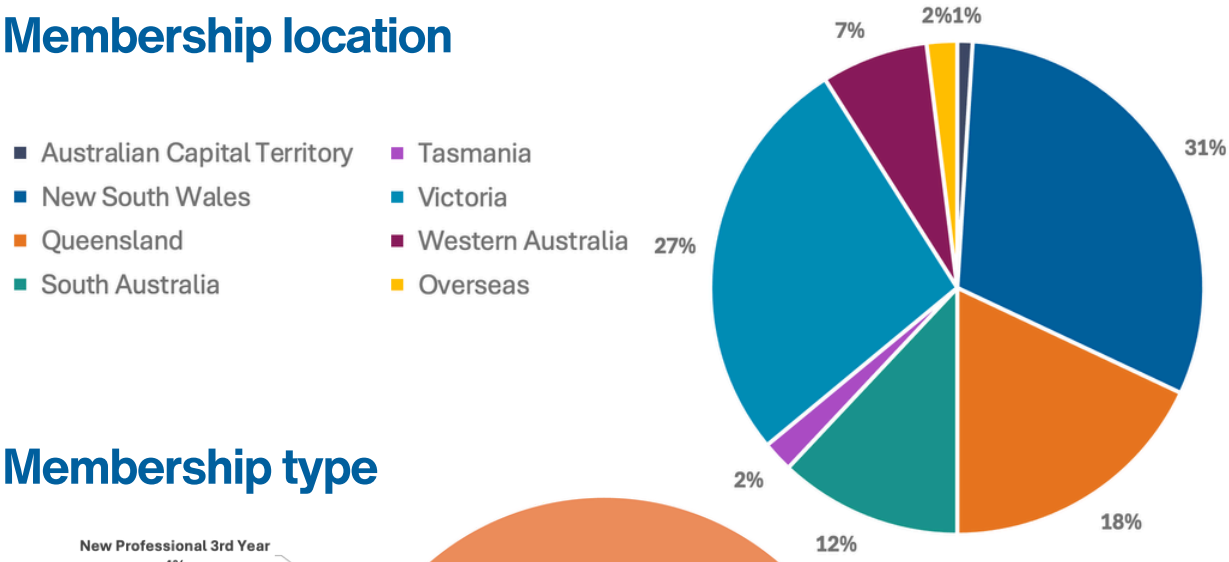
2,845

APodA SIG members

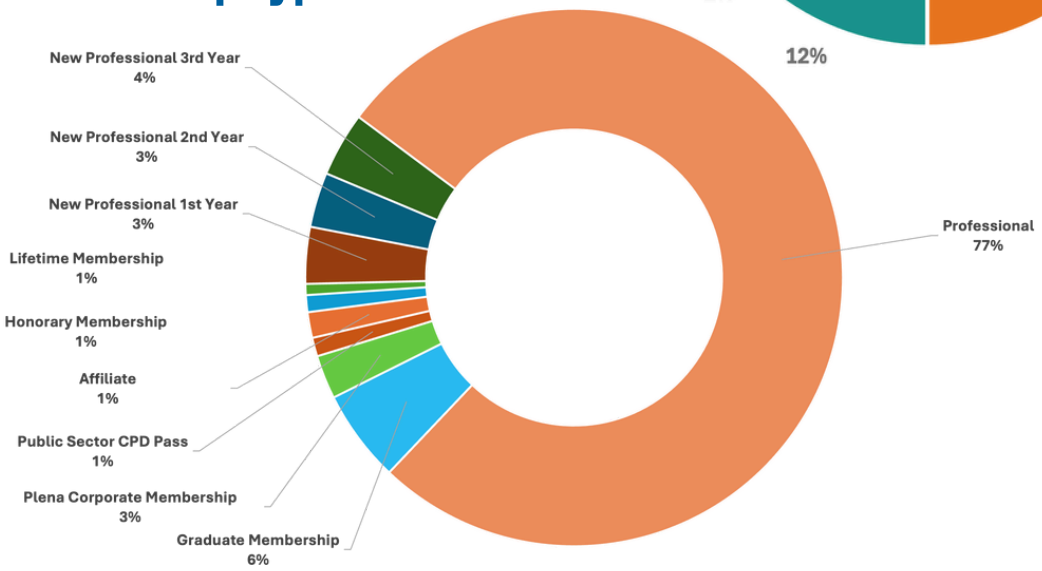
1,466

APodA membership breakdown

Membership location



Membership type



Membership

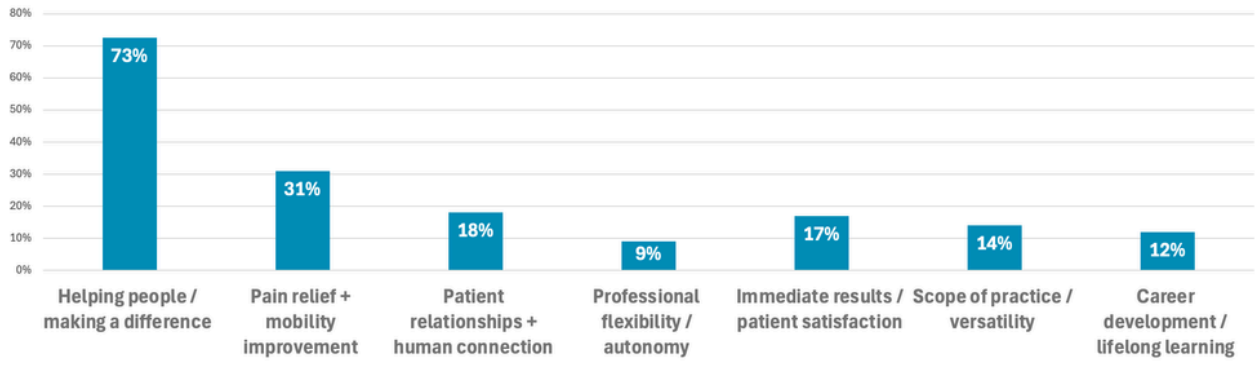
APodA membership breakdown

Membership by sector

Feedback from podiatrists at Australian Podiatry Conference

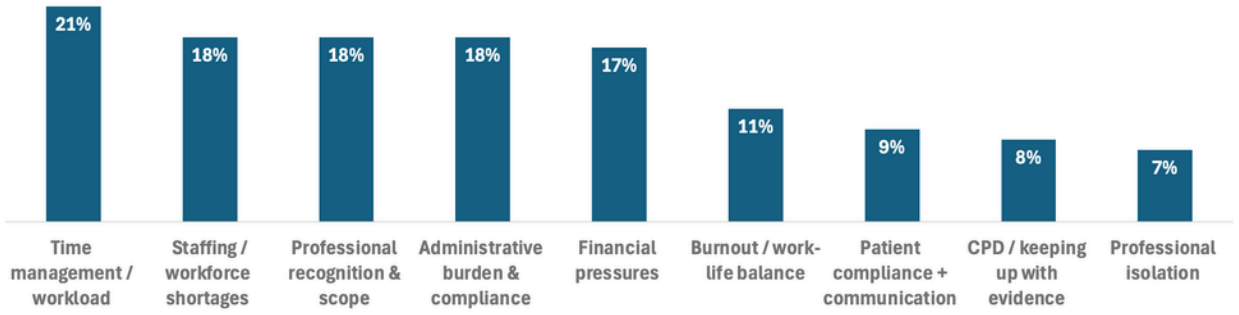
Highlights of being a podiatrist

source: **2025** membership signup n: **2209**



Greatest challenges

source: **2025** membership signup n: **2209**



Membership

Snapshot summary

In 2025, members continued to seek practical support for day-to-day practice, confidence in professional standards, and connection to the podiatry community.

Insights were drawn from key touchpoints including membership join/renewal, CPD and event registrations, conference activations, website interactions and member enquiries.

Results reinforced what members value most: accessible, high-quality professional development; podiatry-specific guidance they can apply immediately; and timely updates on advocacy, funding schemes and opportunities.

Member data reflects diverse practice contexts, predominantly private practice, with representation across public sector, aged care, community health and academia, and across metropolitan, regional, rural and remote areas.

Student and early-career engagement also informed graduate transition support, including a graduate offer of six months complimentary membership and professional indemnity insurance.

Demand for specialty-specific education and peer support grew through our five Special Interest Groups (SIGs), with the Musculoskeletal (MSK) SIG introduced in 2025.

A major issue for members was navigating aged care and funding reforms, including the transition to Support at Home; practical guidance and a pricing calculator tool supported members to understand costs and set sustainable fees.

With workforce pressures remaining a key theme in 2025, members accessed practical support through:

- HR advisory and employment guidance.
- Find a Podiatrist directory listing to support referrals.
- Classifieds to promote job opportunities.
- Member Assist (confidential counselling).
- Professional indemnity insurance via BMS.
- Legal support via Maurice Blackburn Lawyers.

Member-exclusive Facebook groups also supported connection and peer discussion across practice areas and SIG communities.

We thank our committee members and representatives who volunteer their time and expertise to guide priorities and help shape the future of podiatry.

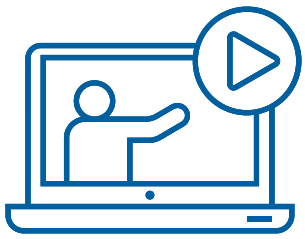
Customers and partners

CPD and events

Education and events quick stats

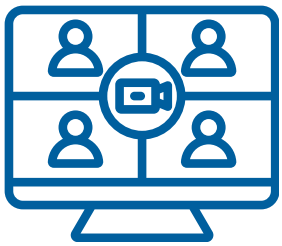
eCourses

951
eCourse enrollments



Webinars

27
webinars hosted



6,035
total webinar registrations

Career Framework Credentials

1
credentialled paediatric podiatrist joins a total cohort of **11** paediatric and **8** sports credentialled podiatrists since the programs' inception

In-person events, workshops and volunteering

982
total registrations

CPD and events

Snapshot summary

In 2025, the APodA focused on participation and accessibility across a blended education model including in-person, live online and self-paced eLearning).

Across the year's education activities (excluding the Australian Podiatry Conference), there were 6035 registrations, reflecting strong demand for clinically relevant learning and opportunities to connect with peers.

When reflecting on Continuing Professional Development (CPD) in 2025, the APodA is most proud of the breadth of participation achieved across this blended education model, and of creating learning opportunities that met members where they were geographically, professionally and in terms of career stage.

The strong engagement across formats showed that podiatrists value education that is practical, accessible and grounded in real-world clinical needs. Just as importantly, the year reinforced the role of CPD as a connector. It has the power to bring the profession together through shared learning, collaboration with trusted partners, and meaningful opportunities.

CPD and education highlights from 2025:

- **New Lunch & Learn webinar series *(introduced May 2025)*:** To support the Chronic Wound Consumables Scheme, providing education and support to podiatrists providing optimum care for eligible patients.
- **Webinar program:** Delivered 27 webinars across 2025 through our core and SIG program, giving members accessible CPD and connection nationwide. The most popular webinar was '*Vascular Fundamentals*' with Dr Peta Tehan, attracting 573 registered podiatrists.
- **Infection Control half-day in-person workshops:** Delivered across five states expanding on AS5369 with practical training and risk strategies with valued partner support from Plena Healthcare, Mocom Australia and Briggate Medical.
- **Partnership delivery:** Collaborated with the Australasian College of Podiatric Surgeons (ACPS) to deliver the Flat Foot Symposium across four states.
- **Advanced practical skills *(Melbourne)*:** Co-delivered an ACPS cadaveric workshop in Melbourne at La Trobe University, with places capped to maintain small-group, hands-on learning.
- **Footwear across the ages:** Introduced a new footwear event featuring four key speakers and a networking function with our endorsed partner Munro at their Melbourne showroom featuring APodA endorsed brands, Colorado and Ziera.
- **MSK clinical education *(Sydney)*:** The MSK special interest group committee delivered a one-day practical education event with trade partner involvement from Clarius, VALD, Enovis and ASICS.
- **eLearning expansion:** Launched a new dermatology eCourse *'Lumps, Bumps and Wet Skin'* developed with podiatrist Joseph Frenkel, one of the profession's most requested topics.
- **Giving back *(Perth)*:** Supported the Up All Night volunteering event in Perth, with clinical supplies and on-the-ground support backed by Briggate Medical.

Thank you to all contributors in 2025, including presenters, SIG committees, hosts, trade partners and sponsors, whose expertise and support helped deliver high-quality learning and meaningful networking opportunities for APodA members.

Customers and partners

Advocacy

Snapshot summary

In 2025, the APodA strengthened advocacy efforts by taking on three new part-time staff members with the combined skills, knowledge and experience to make a dynamic team.

As podiatry has a broad scope of practice, the remit for advocacy is large, with limited resources channelled into areas where there is potential for the greatest wins. Data and evidence have helped guide action, and engagement of the podiatry community has been high on the agenda. We have consistently asked members to join with us to raise the voice of the profession, we are better together!

Throughout the year, our advocacy focus has sharpened on the following priority government funding streams across:

- **Aged care to encompass residential aged care and Support at Home.**
- **Primary care with Medicare (MBS), Department of Veterans' Affairs (DVA) and private health insurers.**
- **Disability with the National Disability Insurance Scheme (NDIS) and Thriving Kids initiative.**

The APodA attended meetings in Canberra, alongside the Australasian College of Podiatric Surgeons, also attending meetings with Ministers, Assistant Ministers and Advisors. We asked for improved access to podiatry within the NDIS, inclusion of prescribing podiatrists on the PBS, and expansion of the MBS for direct referral.

Additionally, the APodA joined forces with allied health colleagues to advocate for inclusion on the Commonwealth Prac Payment Program and through a NDIS Ministerial roundtable. This enabled direct dialogue on therapy pricing, foundational supports, and evidence-based policy.

Close to 60 written submissions were lodged, covering:

- **Funding schemes**
- **Regulation through the Podiatry Board of Australia and the Therapeutic Goods Administration**
- **Federal Treasury on the budget**
- **State Government in relation to workforce**
- **And many more issues.**

Members of the APodA were instrumental in providing insights to develop these submissions and in contributing through other consultations such as interviews and workshop involvement.

Significant reforms occurred during the year, with changes to MBS Chronic Disease Management (CDM) arrangements, NDIS policy and pricing, and the introduction of the Support at Home Program. These changes have impacted podiatry practice, increasing administrative burden and requiring remodelling of delivery to maintain service viability.

Across 2025 we have engaged with many strategic stakeholders, sharing real-world experiences of practitioners and consumers to ask for support from our allies and positive policy change with government.

All these advocacy activities aim to advance the podiatry professional and shape an integrated policy setting that supports older Australians, people with disability, and those accessing care through primary care settings.

Visit the APodA advocacy pages on our website to explore our activity further and find out how you can get involved.

Communication and influence

Partners and allied stakeholders

Update

Throughout the year, the APodA continued to grow the number of endorsed footwear partners, broadening the range of footwear categories covered by the program. Endorsed footwear now spans school shoes, runners, workboots, fashion footwear, and toddlers' and children's shoes. This breadth reflects a deliberate focus on footwear needs across different life stages and everyday settings.

Importantly, the Endorsement Program remains rigorous. Not all companies that apply are successful, and only footwear that meets the APodA's assessment criteria achieves endorsement. This selectivity reinforces the credibility of the program and its value to both the profession and the public.

A particularly positive outcome observed in 2025 was the way manufacturers responded to feedback from the assessment process. Improvements made to footwear designs in pursuit of the APodA's endorsement have led to better footwear being manufactured overall. This demonstrates the program's influence beyond endorsed products alone.

Alongside this, the Endorsement Program continues to play a key role in educating podiatrists and consumers about the criteria for good foot health. This dual function i.e.: product assessment and education, remains a core source of pride for the APodA.

Endorsed footwear partners

In 2025, APodA endorsed 54 footwear styles across six endorsed footwear partners:

Bobux – toddlers' and children's footwear

- Simple Shoe
- Grass Court High
- Timber
- Timber Arctic
- Billie
- Driftwood
- Dawn
- Jodhpur
- Hunter
- Champ
- Grass Court
- Maverick
- Beau
- Go
- Ripple
- Marvel
- Roam

Colorado – school shoes

- Roar Junior ADJ
- Roar Youth
- Roar Senior
- Luna Junior
- Solar Senior
- Solace Junior
- Solace Senior
- Spire Senior
- Tina Senior

Partners and allied stakeholders

Endorsed footwear partners (continued)

Florsheim – school shoes

- Brookfield
- Raptor
- Kore Pro Plain
- Ranger
- Defender
- Chase

Grosby – school shoes

- Mary Jane School Shoes
- T-Bar School Shoes
- Double Tab School Shoes
- Lace Up School Shoes

King Gee – workboots

- Terra Firma (Black/Forest Green)
- Terra Firma (Black/Burnt Orange)
- Bennu Rigger (Wheat)
- Bennu Rigger (Black)
- Quantum Work Boots

Mizuno

- Wave Stealth Neo NB (standard & wide widths available)
- Wave Momentum 3 NB
- Wave Momentum 2 NB
- Wave Luminous 2 NB (standard & wide widths available)
- Wave Phantom 3 NB
- Stealth Star Jr NB

Ziera – fashion footwear

- Allsorts
- Bardot
- Bronn
- Daffodil
- Delilah
- Doxie
- Dusty
- Gummibear
- Pamela
- Shovo
- Solar
- Urban
- Xray

For the current list of all APodA endorsed footwear styles, head to our website:
https://www.podiatry.org.au/partneringwithapoda/endorsed-products

Partners and allied stakeholders

Snapshot summary

In 2025, APodA held quarterly meetings with the following partner and allied stakeholders. These engagements reflect our shared commitment to strengthening the podiatry profession and improving outcomes for the communities we serve.

While each entity brings its own expertise and perspective, we are all working towards the same broader purpose.

Our relationships are highly constructive and collaborative, grounded in mutual respect and a genuine willingness to listen, problem-solve and find practical ways to work together.

By staying closely connected across regulation, education, research, policy, consumer advocacy and clinical practice, we are better placed to respond to challenges, identify opportunities and support a strong, sustainable future for podiatry.

- **Ahpra**
- **Allied Health Professions Australia (AHPA)**
- **Arthritis Australia**
- **Australasian Council of Podiatry Deans (ACPD)**
- **Australian Podiatry Education and Research Foundation (APERF)**
- **Charles Sturt University**
- **Commonwealth Chief Allied Health Officer (CAHO)**
- **Consumer Health Forum of Australia**
- **CQUniversity**
- **Diabetes Australia**
- **Journal of Foot and Ankle Research (JFAR)**
- **La Trobe University**
- **Monash University**
- **Pedorthic Association of Australia**
- **Podiatry Board of Australia (Ahpra)**
- **Podiatry Council of NSW**
- **PodiatryNZ**
- **Queensland University of Technology**
- **Royal College of Podiatry (UK)**
- **Sports and Exercise Podiatry Australasia (SEPA)**
- **State CAHOs**
- **University of Newcastle**
- **University of South Australia (Adelaide University from 2026)**
- **University of Western Australia (graduate-entry Doctor of Podiatric Medicine)**
- **Western Sydney University**

Customers and partners

Marketing

Engagement data

eDMs

56%
open rate average

(23.7% is healthcare services average open rate source: Campaign Monitor)

Media coverage

4 Podiatry Week

2 Back to School

STRIDE Magazine

- **7,400+** readers
- **↑82%** increase in readers from organic search
- **↑22%** reader engagement rate increase

Podiatry Week 2025

↑109%
increase in member resource downloads compared to 2024

↑30%
increased visits to 'Find a Podiatrist' webpage

Back to School 2025

↑246%
increase in member resource downloads

↑18%
increase in partner resource downloads

Website

↑8.8% total web traffic increase

↑36% 'Find a Podiatrist' webpage visits

Marketing

Social media data

Facebook

↑6%
followers increase

↑51%
Facebook page visits increase

↑61%
increase in page engagement (reactions, comments, shares)

↑114%
website traffic from posts increase

Facebook Groups

2,345
total Facebook SIG members

Instagram

↑36%
followers increase

↑93%
increase Instagram views

↑51%
increase in website traffic from Instagram posts

LinkedIn

↑36%
followers increase

↑35%
increase LinkedIn post reach

↑12.5%
increase in website traffic from LinkedIn posts

Snapshot summary

Overall, 2025 has been about focus and maturity. We've stepped away from volume-led activity and moved towards purposeful, outcome-driven communications that better serve our members, the profession and strengthen the APodA's impact.

Our work is increasingly aligned to organisational priorities, ensuring campaigns not only reach audiences but contribute to meaningful outcomes for our members and the profession.

Media

Snapshot summary

During the year, the APodA engaged with national and regional media to advocate for improved access to podiatry services, workforce development and fairer health policy settings for patients and practitioners.

Supporting paid clinical placements

In July, the APodA undertook targeted media advocacy calling for paid clinical placement arrangements for podiatry students, with activity centred around the Federal Parliamentary Press Gallery. This work highlighted the financial pressures associated with compulsory unpaid placements and their impact on workforce sustainability. The advocacy contributed to national media discussion and was supported through broader media engagement and social media activity.

Highlighting the regional podiatrist trainee program

Workforce sustainability was also a key focus, particularly through media coverage supporting Queensland Health's regional podiatrist trainee program. In September, the program was featured on WIN News, helping to raise awareness of the importance of structured clinical training pathways in regional and rural communities. The coverage highlighted how trainee programs support local health services while building a stronger, more sustainable podiatry workforce.

Advocating for PBS prescribing parity

At a national policy level, the APodA's advocacy for Pharmaceutical Benefits Scheme (PBS) prescribing parity gained attention through ABC Adelaide in November.

The coverage followed the APodA's formal submission to the Australian Government, calling for podiatrists to be recognised as authorised PBS prescribers.

The submission outlined how the current settings delay care, increase out-of-pocket costs and place unnecessary pressure on general practice, while evidence indicates that PBS inclusion would be low-cost and deliver broader health system benefits.

Promoting Podiatry Week

As part of this campaign, the APodA received radio coverage on regional ABC stations, including ABC Radio Townsville, which helped amplify key foot health messages and raise community awareness of podiatrists' role in preventive care.

Collectively, these media activities strengthened the APodA's public profile, supported key advocacy priorities and ensured podiatry perspectives were represented in discussions on workforce reform, equitable access to care and smarter health policy.

Australian Podiatry Conference

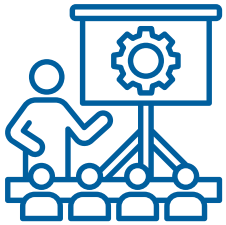
Key conference highlights

1,060
conference attendees (new record!)

94%
of delegates said they would recommend the conference to colleagues

93%
said there was a perfect balance of networking and content

111
presentations and workshops



20+
hours of educational content

98
presenters

7
keynote presenters

100
trade partners (new record!)

95
exhibitors (new record!)

95%
exhibitors/sponsors satisfaction level (new record!)

Australian Podiatry Conference

Key conference sponsors

- Briggate Medical Company (Platinum Sponsor)
- Footwork Podiatric Laboratory
- Asics
- Bared Footwear
- Cliniko
- Sports Exercise Podiatry Australasia (SEPA)
- Gold Coast Convention & Exhibition Centre (GCCEC)
- HCF
- Healthia
- Maurice Blackburn
- Mizuno
- Plena Healthcare
- Experience Gold Coast
- Tourism & Events Queensland

Conference committee

- Dr Peta Tehan
- Dr Alicia James
- Dr Ben Peterson
- Dr John Arnold
- Saraid Martin
- Courtney Hammond
- Phil Hartshorne
- Dr Mike Frecklington
- Mary-Ellen Redmayne

Snapshot summary

The Australian Podiatry Conference 2025 brought together more than 1,000 registered attendees from across Australia and internationally, providing a national platform for professional development, collaboration and connection.

Held on the Gold Coast, and led by the dedicated Conference Committee with Dr Peta Tehan and Dr Alicia James as co-chairs, the conference reflected the growing capability of the profession.

The program featured a broad mix of scientific, clinical, policy and lived-experience perspectives, highlighting podiatry's expanding role across chronic disease management, musculoskeletal care, research, education and leadership. Across three days, delegates engaged in sessions designed to strengthen clinical practice, support career development and explore emerging opportunities.

The conference theme, ***Unleashing potential***, was reflected throughout the program.

Presentations and discussions focused not only on current best practice, but on future directions for podiatry within the Australian healthcare system.

Opportunities for peer learning, mentoring and networking reinforced the value of the event as a space for facilitating professional exchange across all career stages.

The 2025 conference also featured the largest trade exhibition ever hosted at an APodA event. The scale and diversity of exhibitors highlighted the strength of industry engagement with the profession.

The success of the conference reflected the contributions of presenters, delegates, industry partners, volunteers and APodA staff. Collectively, the event demonstrated the profession's capacity to learn, adapt and lead, while reinforcing the APodA's ongoing role in supporting podiatrists to deliver high-quality care and contribute to a strong, sustainable healthcare workforce.

Customers and partners

Committees and members

Snapshot summary

Across 2025, the APodA's Special Interest Groups (SIGs) strengthened member capability and connection by delivering targeted education, sharing practical resources and creating more ways for members to learn from each other and contribute to advocacy across key practice areas.

Member value delivered across SIGs included:

- Clearer points of contact for members, with established SIG committees and defined roles (Chair, Vice Chair, Education Lead, Marketing and Communications Lead).
- More consistent, better coordinated education and engagement activities across the year.
- Improved committee support and member responsiveness.

Activities and highlights

Medicines in Podiatry (MIP) SIG

Committee members:
Stephen Tucker (Chair), Hasnain Ashraf, Paul Iacovangelo, Ereena Torpey

The Medicines in Podiatry SIG concentrated on supporting members along the medicines endorsement pathway. Key activity included a successful webinar series and the expansion of website resources and case studies. Mentoring was promoted throughout the year to provide practical peer support for podiatrists progressing towards endorsement or working within endorsed practice.

Podiatry Aged Care (PAC) SIG

Committee members:
Rob Mullins (Chair), Abrar Chowdhury, Laura Khuu, Kristine McKenzie

The Podiatry Aged Care SIG supported members delivering services within aged care settings. Activity centred on education and practical guidance, including webinars focused on aged care and contemporary clinical practice. The committee supported the development of Support at Home education and resources, contributed to advocacy work and shared updates to assist members navigating ongoing sector change.

Committees and members

Activities and highlights (continued)

Australian Paediatrics Podiatry (APP) SIG

Committee members:
Antoni Caserta (Chair), Sindhrani Dars, Steven Gillingham, Mo Maarj

The Australian Paediatrics Podiatry SIG focused on education, advocacy and future workforce sustainability. Alongside webinars and events, the committee supported advocacy work relevant to paediatric podiatry. Succession planning was a priority, with certified paediatric podiatrists encouraged to contribute through leadership and APP SIG committee involvement.

Podiatrists in Business (PIB) SIG

Committee members:
Ricky Lee (Chair), Caitlin Jeffries, Kirsti Mann

The Podiatrists in Business SIG addressed the operational and financial aspects of practice. Member resources were expanded and webinars delivered on business-focused topics. The committee also progressed work on pricing data collection and patient-reported measures projects, aimed at supporting more informed and consistent business decision-making across practices.

Musculoskeletal Podiatry (MSK) SIG

Committee members:
Joe Brooks (Chair), Alex Murray, Emily Smith, Blake Withers

The Musculoskeletal Podiatry SIG focussed on face-to-face clinical education. The committee developed and delivered a one-day workshop with a strong emphasis on practical, evidence-based approaches that could be translated directly into clinical practice.

Regional Council

The Regional Council have also continued overseeing of the Endorsement Program, ensuring there is a close alignment of values, objectives and ethos between the APodA and our endorsed footwear partners.

Journal of Foot and Ankle Research (JFAR)

It has been a year of growth and change for the Journal of Foot and Ankle Research (JFAR).

Results for the year showed a pleasing increase in the number of submissions and published articles, while maintaining processing times that are faster than the average for Wiley journals. The journal continued to record growth in non-academic engagement, signalling an increased connection with the clinical podiatry community. This growing reach reflects JFAR's role not only as a scholarly journal but also as a forum for research with clear relevance to clinical practice.

JFAR once again featured in the Wiley NAIDOC collection, highlighting the journal's ongoing commitment to connection with Aboriginal and Torres Strait Islander authors and to these vital research perspectives within foot and ankle health.

The year was also notable for changes to personnel and systems. The journal appointed a new Australian editor-in-chief (Dr Andrew Buldt) and three new associate editors (Dr Ryan Causby, Dr Jennifer Sonter and Dr Sean Sadler). Our new associate editors bring outstanding knowledge and expertise to the editorial team, strengthening the journal's capacity to manage increasing submission volumes while maintaining editorial quality and rigour.

In addition, JFAR successfully migrated to a new editorial management system known as Research Exchange. Early feedback has reported an improved user experience for both authors and peer reviewers, supporting more efficient workflows across submission, review and publication stages. This transition represents an important operational step in supporting the journal's continued growth.

Taken together, these developments reflect a positive year for JFAR, marked by steady growth, strengthened connections with the profession and important operational improvements.

With an expanded editorial team and more efficient systems in place, the journal is well positioned to continue supporting high-quality foot and ankle research and to further build its relevance and reach within both the academic and clinical podiatry communities.

Readership

335k
JFAR articles read in 2025

↑36%
increase compared to 2024

Views per article

656
average views per JFAR article

note: this is higher than the average for articles published in comparable Wiley subject areas (322 views)

Published articles

↑32%
increase compared to 2024

Shares

Altmetric measures of shares and attention beyond academic citations showed a number of articles receiving higher than usual attention, with two articles recording exceptional attention

100+ mentions

Australian Podiatry Education and Research Foundation (APERF)

The Australian Podiatry Education and Research Foundation (APERF) advances research into the cause, prevention and treatment of foot and ankle conditions. Since 1990, it has awarded over $620,000 to more than 60 researchers across a diverse range of programs.

In 2025, APERF awarded over $43,000 to three research teams who will investigate the prescribing habits of Australian podiatrists, the impact of splinting on Hallux Valgus and Placement Poverty in Australian podiatry students. Each annual funding round highlights the increasing diversity of research topics, the number of first-time applicants, and the high quality of submissions, making funding decisions challenging for the APERF Trustees.

APERF has continued its investment into identifying National Research Priorities for Australian foot and ankle research. The first phase of this initiative was completed in 2025 and produced a bibliometric analysis of Australian foot and ankle research undertaken between 1970 and 2024.

Led by Trustee Dr Peta Tehan (Monash University) and Professor Matthew Carroll (Auckland University of Technology), this project involved researchers from across Australia and has already produced four publications in the Journal of Foot and Ankle Research (links provided below), with many more planned.

The outcomes from the bibliometric analysis will support phase two of this initiative which is a Delphi study that will seek to identify research priorities for foot and ankle research, from the perspective of Australian podiatrists, consumers and other key stakeholders.

Led by Dr Helen Banwell and Hayley Uden from the University of Adelaide, this work will support APERF to identify and support targeted funding rounds with the aim of addressing some of the priority areas identified. The APERF Board of Trustees is extremely grateful to everyone involved in this initiative and acknowledges the enormous amount of time donated to bring this to fruition.

As Chair, I am supported each year by the committed Board of Trustees, Prof. Hylton Menz, Dr Peta Tehan, Dr Dean Samaras, Dr John Arnold, Dr Sheree Hurn and Dr Paul Bennett. Their expertise and commitment underpin APERF's ongoing success. Our partnership with the Australian Podiatry Association remains essential to APERF's success. Collaboration with the Australasian Council of Podiatry Deans has also enabled an additional funding category for podiatry education research.

Most importantly, APERF relies on the generosity of donors to remain sustainable. As a charitable trust operating in a competitive philanthropic environment, APERF is affected by economic pressures that can influence people's capacity to give. The Trustees are grateful to every donor who helps support podiatry research in Australia.

Donations can be made via https://aperf.foundation/donate/ ongoing support to fund high quality research projects is always appreciated.

— Dr Shan Bergin, APERF Chair

1. An overview of Australian podiatry research: a bibliometric analysis https://doi.org/10.1002/jfa2.70113

2. Australian podiatry research in gerontology: a bibliometric analysis https://doi.org/10.1002/jfa2.70158

3. Australian podiatry research in paediatrics: a bibliometric analysis https://doi.org/10.1002/jfa2.70143

4. Australian podiatry research in rheumatology: a bibliometric analysis https://doi.org/10.1002/jfa2.70128

Australian Podiatry Association Limited
ACN 24 008 488 748

Financial statements

31 December 2025

Financial Summary

Year ended 31 December 2025

The 2025 financial year reflects a period of increased activity for the Australian Podiatry Association (the APodA) with a reported net profit of $384,263, representing a 39% increase in profit from the previous year. This result was largely driven by the successful delivery of the Australian Podiatry Conference, which contributed significantly to both revenue and expenses, leading to higher overall financial turnover compared to the prior year.

In addition, the APodA delivered an expanded program of face-to-face CPD events across major cities, which contributed positively to profitability - although this was partially offset by a 10% decline in membership revenue from previous year.

The APodA also continued to invest in its operational capacity, with increased staffing across several areas to support service delivery and strategic priorities. As a result, employee-related expenses rose in line with this growth.

Overall, the 2025 results reflect a year of deliberate expansion, with increased program delivery, investment in people, and continued engagement with members.

Australian Podiatry Association Limited
Directors' report
31 December 2025

The directors present their report, together with the financial statements, on the company for the year ended 31 December 2025.

Directors
The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Katrina Richards (Chair) (resigned on 22 May 2025)
Joe Bayer
Kylie Benson (McCulloch)
Andrew Cook (Chair) (appointed Chair on 27 May 2025)
Dr Angela Evans AM
Maria Latemore
Mary-Ellen Redmayne
Shelley Thomson
Jessica O'Neil (appointed on 22 May 2025)

Objectives
The company's purpose is to lead and strengthen the podiatry profession.

Strategy for achieving the objectives
The company's strategic intent is to provide high quality services from a unified, trusted and well-resourced organisation.

Principal activities
The principal activity of the company during the financial year was to raise the community awareness of the importance of foot health through the provision of services and support to podiatrists and podiatrist members. This included advocating on matters of clinical importance to podiatrists and their patients, advancing policy relating to Podiatry, promoting standards of practice, and advancing the role of podiatrists in the Australian health system. The company also continued to progress the objective of forming the national body representing podiatrists. The podiatry associations of Queensland, Tasmania and South Australia have been dissolved and their operations amalgamated with the company. The operations of the Podiatry Associations of Victoria and New South Wales have been amalgamated and certain events remain to be completed in respect of the prospective finalisation of the amalgamation and associated winding up of the podiatry bodies in Victoria and New South Wales.

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 company and whether the company's short-term objectives are being achieved. The board establishes a set of annual KPIs for the CEO and measures progress against the KPIs on a regular basis.

Information on directors

Name:	Katrina Richards
Qualifications:	Bachelor of Podiatry (Hons), Bachelor of Arts, Master of Health Sciences (Podiatry), Graduate Certificate of Management, Graduate of Australian Institute of Company Directors (GAICD)
Name:	Joe Bayer
Qualifications:	Bachelor of Business (Accounting), Fellow Certified Practising Accountant (FCPA), Graduate of Australian Institute of Company Directors (GAICD)
Name:	Kylie Benson (McCulloch)
Qualifications:	Bachelor of Applied Science (Podiatry), Graduate of Australian Institute of Company Directors (GAICD)
Name:	Andrew Cook
Qualifications:	Bachelor of Podiatry

Name:	Dr Angela Evans AM
Qualifications:	Doctor of Philosophy (PhD), Graduate Diploma Social Science (GradDipSocSC), Diploma Applied Science (DipAppSC), Fellow - Australian Academy of Podiatric Sports Medicine (FAAPSM), Fellow - Royal College of Physicians and Surgeons of Glasgow (FFPM RCPSG), Member Australian Institute of Company Directors (MAICD)
Name:	Maria Latemore
Qualifications:	Bachelor of Podiatry, Member Australian Institute of Company Directors (MAICD)
Name:	Mary-Ellen Redmayne
Qualifications:	Bachelor of Health Science, Podiatry (BHSc Pod), Graduate of Australian Institute of Company Directors (GAICD)
Name:	Shelley Thomson
Qualifications:	Masters of Business Administration (MBA); Certified Value-Based Health Care Professional, International Consortium for Health Outcomes Measurement (ICHOM); Net Promoter® Certified Associate, Design Thinking Facilitator, Design Thinkers Academy; Certificate IV in Training & Assessment; Diploma of Retail Management; Diploma in Ultrasonography, Diploma of Applied Science (DipAppsSc), Nuclear Medicine Technology); Member Australian Institute of Company Directors (MAICD)
Name:	Jessica O'Neil
Qualifications:	Bachelor of Podiatry

Meetings of directors
The number of meetings of the company's Board of Directors ('the Board') held during the year ended 31 December 2025, and the number of meetings attended by each director were:

	Full Board		Nomination and Remuneration Committee		Audit and Risk Committee	
	Attended	Held	Attended	Held	Attended	Held
Katrina Richards	2	2	1	2	-	-
Joe Bayer	6	6	-	-	5	5
Kylie Benson (McCulloch)	6	6	-	-	-	-
Andrew Cook	6	6	4	4	2	2
Dr Angela Evans AM	6	6	6	6	4	5
Maria Latemore	6	6	-	-	5	5
Mary-Ellen Redmayne	6	6	-	-	5	5
Shelley Thomson	5	6	6	6	-	-
Jessica O'Neil	4	4	-	-	-	-

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Contributions on winding up
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 entity. At 31 December 2025, the number of members was 2,599 (31 December 2024: 2,633).

Auditor's independence declaration
A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

Australian Podiatry Association Limited
Directors' report
31 December 2025

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

Andrew Cook (May 8, 2026 18:27:06 GMT+10)

Andrew Cook
Director

08/05/2026

Melbourne, Victoria

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Australian Podiatry Association Ltd for the year ended 31 December 2025, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

(i) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and

(ii) any applicable code of professional conduct in relation to the audit.

RSM AUSTRALIA PARTNERS

M HUANG
Partner

Dated: 8 May 2026
Melbourne, Victoria

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General information

The financial statements cover Australian Podiatry Association Limited as an individual entity. The financial statements are presented in Australian dollars, which is Australian Podiatry Association Limited's functional and presentation currency.

Australian Podiatry Association Limited is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Registered office

Australian Podiatry Association Limited
89 Nicholson Street
Brunswick East VIC 3057

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 statements were authorised for issue, in accordance with a resolution of directors, on 06 May 2026. The directors have the power to amend and reissue the financial statements.

Australian Podiatry Association Limited
Statement of profit or loss and other comprehensive income
For the year ended 31 December 2025

	Note	2025 $	2024 $
Revenue	3	4,425,209	3,668,658
Contributions - monetary	4	-	152,976
Interest income		29,468	33,954
		4,454,677	3,855,588
Expenses			
Employee benefits expense	5	(2,299,688)	(2,028,179)
Conference expenses		(1,079,371)	(272,621)
General administrative expense		(127,812)	(166,232)
Member services		(116,762)	(86,078)
Event expenses		(109,799)	(32,238)
Publications expense		(69,199)	(35,205)
Information technology		(64,214)	(68,424)
Professional services		(37,196)	(47,192)
Depreciation and amortisation expense		(19,507)	(26,572)
Insurance premium		(220)	(269,488)
Other expenses		(360,985)	(547,391)
Profit before income tax benefit		169,924	275,968
Income tax benefit	6	214,339	-
Profit after income tax benefit for the year attributable to the members of Australian Podiatry Association Limited	16	384,263	275,968
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the members of Australian Podiatry Association Limited		384,263	275,968

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

Australian Podiatry Association Limited
Statement of financial position
As at 31 December 2025

	Note	2025 $	2024 $
Assets			
Current assets			
Cash at bank		381,147	409,894
Trade and other receivables	7	432,104	662,660
Financial assets - fair value through profit and loss	8	3,911,644	3,597,525
Financial assets - term deposits at amortised cost		599,136	572,427
Prepayments		183,954	352,022
		5,507,985	5,594,528
Non-current assets classified as held for sale	9	2,190,000	-
Total current assets		7,697,985	5,594,528
Non-current assets			
Loans to a related party	17	173,000	-
Investment properties	10	530,000	530,000
Property, plant and equipment	11	72,001	2,267,870
Total non-current assets		775,001	2,797,870
Total assets		8,472,986	8,392,398
Liabilities			
Current liabilities			
Trade and other payables	12	283,655	191,044
Contract liabilities	13	969,101	1,222,551
Income tax	6	118,433	-
Employee benefits	14	214,729	248,373
Total current liabilities		1,585,918	1,661,968
Non-current liabilities			
Deferred tax	6	11,250	344,022
Employee benefits	14	8,532	3,190
Total non-current liabilities		19,782	347,212
Total liabilities		1,605,700	2,009,180
Net assets		6,867,286	6,383,218
Equity			
Reserves	15	1,032,067	1,079,219
Retained surpluses	16	5,835,219	5,303,999
Total equity		6,867,286	6,383,218

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

Australian Podiatry Association Limited
Statement of changes in equity
For the year ended 31 December 2025

	Reserves $	Retained surpluses $	Total equity $
Balance at 1 January 2024	1,079,219	5,028,031	6,107,250
Profit after income tax expense for the year	-	275,968	275,968
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive income for the year	-	275,968	275,968
Balance at 31 December 2024	1,079,219	5,303,999	6,383,218

	Reserves $	Retained surpluses $	Total equity $
Balance at 1 January 2025	1,079,219	5,303,999	6,383,218
Adjustment for correction of error	-	99,805	99,805
Balance at 1 January 2025 - restated	1,079,219	5,403,804	6,483,023
Profit after income tax benefit for the year	-	384,263	384,263
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive income for the year	-	384,263	384,263
Transactions with members in their capacity as members:			
Transfer to reserve	(47,152)	47,152	-
Balance at 31 December 2025	1,032,067	5,835,219	6,867,286

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

Australian Podiatry Association Limited
Statement of cash flows
For the year ended 31 December 2025

	Note	2025 $	2024 $
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		4,320,506	3,632,302
Payments to suppliers (inclusive of GST)		(4,165,374)	(3,865,998)
		155,132	(233,696)
Interest received		2,759	6,312
Net cash from/(used in) operating activities		157,891	(227,384)
Cash flows from investing activities			
Payments for property, plant and equipment	11	(13,638)	(45,172)
Net cash used in investing activities		(13,638)	(45,172)
Cash flows from financing activities			
Loan to a related party		(173,000)	-
Net cash used in financing activities		(173,000)	-
Net decrease in cash and cash equivalents		(28,747)	(272,556)
Cash and cash equivalents at the beginning of the financial year		409,894	682,450
Cash and cash equivalents at the end of the financial year		381,147	409,894

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

Note 1. Material accounting policy information

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted
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.

Basis of preparation
These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), and the Corporations Act 2001, as appropriate for not-for-profit oriented entities.

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

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

Revenue recognition
The company recognises revenue as follows:

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

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

Membership subscription fees
Membership subscription fees attributable to the current financial year are recognised as revenue over time. Fees and subscriptions that related to future periods are recognised as contract liabilities in the consolidated statement of financial position.

Conference fees
Conference fees attributable to the current financial year are recognised as revenue at a point in time. Fees and subscriptions that related to future periods are recognised as contract liabilities in the consolidated statement of financial position.

Insurance fees
Insurance revenue is recognised on a straight-line basis over the period to which the insurance coverage applied.

Note 1. Material accounting policy information (continued)

Corporate sponsorship
Sponsorships involving contra arrangements are recognised as revenue equivalent to the fair value of the services provided by the sponsor.

Contributions
Non-reciprocal contributions are accounted for as income at fair value when the company gains control of the assets contributed.

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

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

Current and non-current classification
Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

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

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

Deferred tax assets and liabilities are always classified as non-current.

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

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

Income tax
The income tax expense or revenue for the period is the tax payable on the current period’s taxable income based on the applicable notional tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in Australia, which is where the company operates and generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax.

Deferred income tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Note 1. Material accounting policy information (continued)

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Non-current assets or disposal groups classified as held for sale
Non-current assets and assets of disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs of disposal. For non-current assets or assets of disposal groups to be classified as held for sale, they must be available for immediate sale in their present condition and their sale must be highly probable.

An impairment loss is recognised for any initial or subsequent write down of the non-current assets and assets of disposal groups to fair value less costs of disposal. A gain is recognised for any subsequent increases in fair value less costs of disposal of non-current assets and assets of disposal groups, but not in excess of any cumulative impairment loss previously recognised.

Non-current assets are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of assets held for sale continue to be recognised.

Non-current assets classified as held for sale and the assets of disposal groups classified as held for sale are presented separately on the face of the statement of financial position, in current assets. The liabilities of disposal groups classified as held for sale are presented separately on the face of the statement of financial position, in current liabilities.

Financial assets
The company designates its financial assets as financial assets at fair value through profit or loss. Financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless, an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the consolidated entity has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, it's carrying value is written off.

Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either: (i) held for trading, where they are acquired for the purpose of selling in the short-term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

Investment properties
Investment properties principally comprise of freehold land and buildings held for long-term rental and capital appreciation that are not occupied by the company. Investment properties are initially recognised at cost, including transaction costs, and are subsequently remeasured annually at fair value. Movements in fair value are recognised directly to profit or loss.

Investment properties are derecognised when disposed of or when there is no future economic benefit expected.

Transfers to and from investment properties to property, plant and equipment are determined by a change in use of owner-occupation. The fair value on the date of change of use from investment properties to property, plant and equipment are used as deemed cost for the subsequent accounting. The existing carrying amount of property, plant and equipment is used for the subsequent accounting cost of investment properties on the date of change of use.

Property, plant and equipment
Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Note 1. Material accounting policy information (continued)

Freehold property
Freehold land and building are shown at their fair value on periodic, but at least quinquennial, valuations by external independent valuers.

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct director's valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in the surplus or deficit.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

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 are recognised in surplus or deficit. A formal assessment of recoverable amount is made when impairment indicators are present (refer to note 1(c) 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 surplus or deficit in the financial period in which they are incurred.

Plant and equipment that have been contributed at no cost or for nominal cost are recognised at the fair value of the asset at the date it is acquired.

Depreciation
The depreciable amount of all fixed assets, excluding freehold land and buildings, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is available for use.

The depreciation rates used for each class of depreciable assets are:

Furniture and equipment	5-67%

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

Gains and losses on disposals are determine by comparing proceeds with the carrying amount. These gains or losses are recognised in surplus or deficit in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

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.

Contract liabilities
Contract liabilities represent the company's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the company has transferred the goods or services to the customer.

Note 1. Material accounting policy information (continued)

Employee benefits

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

Other long-term employee benefits
The liability for annual leave and long service leave is not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense
Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Fair value measurement
When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes
Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

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

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

Comparatives
Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures and presentation.

Note 2. Critical accounting judgements, estimates and assumptions

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

Note 2. Critical accounting judgements, estimates and assumptions (continued)

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

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

Note 3. Revenue

	2025 $	2024 $
Revenue from contracts with customers		
Membership subscriptions	1,792,105	1,981,917
Conference income	1,628,664	448,518
CPD event Income	226,126	39,408
Corporate sponsorship	198,681	221,416
Publications	132,178	164,160
Special interest groups	50,405	41,558
CPD online income	28,278	20,329
Insurance house member income	214	253,437
	4,056,651	3,170,743
Other revenue		
Unrealised gain on mutual fund	264,210	376,872
Rental income	73,645	52,713
Sundry income	30,703	51,059
Management fees	-	17,271
	368,558	497,915
Revenue	4,425,209	3,668,658

Disaggregation of revenue
The disaggregation of revenue from contracts with customers is as follows:

	2025 $	2024 $
Geographical regions		
Australia	4,056,651	3,170,743
Timing of revenue recognition		
Goods transferred at a point in time	2,310,159	1,380,591
Services transferred over time	2,115,050	2,288,067
	4,425,209	3,668,658

Note 4. Contributions - monetary

	2025 $	2024 $
Monetary contributions:		
Australian podiatry association (NSW)	-	152,976
	-	152,976

Note 5. Employee benefits expense

	2025 $	2024 $
Salaries and wages	1,680,207	1,589,315
Defined contribution superannuation expense	194,137	175,407
Other employee benefits	425,344	263,457
	2,299,688	2,028,179

Note 6. Income tax

	2025 $	2024 $
Income tax benefit		
Current tax	118,433	-
Deferred tax - origination and reversal of temporary differences	(332,772)	-
Aggregate income tax benefit	(214,339)	-
Deferred tax included in income tax benefit comprises:		
Decrease in deferred tax liabilities	(332,772)	-
Numerical reconciliation of income tax benefit and tax at the statutory rate		
Profit before income tax benefit	169,924	275,968
Tax at the statutory tax rate of 25%	42,481	68,992
Tax effect amounts which are not deductible/(taxable) in calculating taxable income:		
Adjustment relating to tax mutuality principal	(238,805)	(23,389)
Utilisation of prior year tax losses	(30,277)	(45,603)
	(226,601)	-
Current year temporary differences not recognised	6,090	-
Under provision relating to prior years	6,172	-
Income tax benefit	(214,339)	-

	2025 $	2024 $
Tax losses not recognised		
Unused tax losses for which no deferred tax asset has been recognised	-	121,106
Potential tax benefit @ 25%	-	30,277

Note 6. Income tax (continued)

The above potential tax benefit for tax losses has not been recognised in the statement of financial position. These tax losses can only be utilised in the future if the continuity of ownership test is passed, or failing that, the same business test is passed.

	2025 $	2024 $
Deferred tax liability		
Deferred tax liability comprises temporary differences attributable to:		
Amounts recognised in profit or loss:		
Property, plant and equipment	11,250	344,022
Deferred tax liability	11,250	344,022
Movements:		
Opening balance	344,022	344,022
Credited to profit or loss	(332,772)	-
Closing balance	11,250	344,022

	2025 $	2024 $
Provision for income tax		
Provision for income tax	118,433	-

Note 7. Trade and other receivables

	2025 $	2024 $
Current assets		
Trade receivables	436,604	668,160
Less: Allowance for expected credit losses	(4,500)	(5,500)
	432,104	662,660

Note 8. Financial assets - fair value through profit and loss

	2025 $	2024 $
Current assets		
financial assets at fair value through profit or loss are all held for trading and include the following:		
Balanced index fund	3,911,644	3,597,525

Note 8. Financial assets - fair value through profit and loss (continued)

	2025 $	2024 $
Movement in carrying amounts:		
Balance at beginning of year	3,597,525	3,243,983
Fair value gain through profit or loss	339,015	353,542
Fees on investment	(24,896)	-
Balance at end of year	3,911,644	3,597,525

Note 9. Non-current assets classified as held for sale

	2025 $	2024 $
Current assets		
Land and buildings	2,190,000	-

The company has classified the land and buildings located at 89 Nicholson Street, East Brunswick as held for sale. A contract of sale for consideration of $2,261,800 was executed on 28 August 2025, with settlement expected on 19 February 2027. Accordingly, the land and building has been reclassified as non-current assets held for sale, measured at the lower of their carrying amount and fair value less costs to sell.

Note 10. Investment properties

	2025 $	2024 $
Non-current assets		
Investment properties - at independent valuation	530,000	530,000

Valuations of investment properties
The valuation basis of land, buildings is fair value being the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date. An independent valuation of the land and buildings was performed in 2023 by Certified Practising Valuers.

Note 11. Property, plant and equipment

	2025 $	2024 $
Non-current assets		
Land and buildings - at independent valuation	-	2,190,000
Furniture and equipment - at cost	364,996	354,895
Less: Accumulated depreciation	(292,995)	(277,025)
	72,001	77,870
	72,001	2,267,870

Note 11. Property, plant and equipment (continued)

Reconciliations
Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land and buildings $	Furniture and equipment $	Total $
Balance at 1 January 2025	2,190,000	77,870	2,267,870
Additions	-	13,638	13,638
Classified as held for sale (note 9)	(2,190,000)	-	(2,190,000)
Depreciation expense	-	(19,507)	(19,507)
Balance at 31 December 2025	-	72,001	72,001

Note 12. Trade and other payables

	2025 $	2024 $
Current liabilities		
Trade payables	221,906	141,457
Accrued wages and superannuation entitlements	61,749	49,587
	283,655	191,044

Note 13. Contract liabilities

	2025 $	2024 $
Current liabilities		
Receipts in advance	45,618	374,893
Membership received in advance	923,483	847,658
	969,101	1,222,551

Note 14. Employee benefits

	2025 $	2024 $
Current liabilities		
Employee benefits	214,729	248,373
Non-current liabilities		
Employee benefits	8,532	3,190

Note 15. Reserves

	2025 $	2024 $
Revaluation surplus reserve	1,032,067	1,079,219

Note 15. Reserves (continued)

Revaluation surplus reserve
The reserve is used to recognise increments and decrements in the fair value of land and buildings and includes balances arising prior to the reclassification of properties from property, plant and equipment to investment properties.

Note 16. Retained surpluses

	2025 $	2024 $
Retained surpluses at the beginning of the financial year	5,303,999	5,028,031
Adjustment for correction of error	99,805	-
Retained surpluses at the beginning of the financial year - restated	5,403,804	5,028,031
Profit after income tax benefit for the year	384,263	275,968
Transfer to reserve	47,152	-
Retained surpluses at the end of the financial year	5,835,219	5,303,999

Note 17. Related party transactions

Key management personnel
Disclosures relating to key management personnel are set out in note 18.

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

	2025 $	2024 $
Payment for goods and services:		
Rent paid to Australian Podiatry Association NSW	7,669	30,677

Receivable from and payable to related parties
There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

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

	2025 $	2024 $
Non-current receivables:		
Loan to Australian Podiatry Association NSW	173,000	-

Terms and conditions
During the year, the company provided funds to APODA NSW in the form of a loan. The loan is interest-free, unsecured, and does not have a fixed maturity date. Repayment is expected to occur when cash flows permit and not within the next 12 months. As at 31 December 2025, the outstanding balance was $173,000 (2024: $nil). The transaction was not conducted on normal commercial terms.

Note 18. Key management personnel disclosures

Compensation
The aggregate compensation made to directors and other members of key management personnel of the company is set out below:

	2025 $	2024 $
Aggregate compensation	222,378	231,834

Note 19. Remuneration of auditors

	2025 $	2024 $
Audit services - RSM Australia Partners		
Audit of the financial statements	19,690	16,500
Other audit services	4,000	3,000
	23,690	19,500

Note 20. Commitments

The company had no commitments for expenditure as at 31 December 2025 and 31 December 2024.

Note 21. Contingent liabilities

The company had no contingent liabilities as at 31 December 2025 and 31 December 2024.

Note 22. Events after the reporting period

No matter or circumstance has arisen since 31 December 2025 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Australian Podiatry Association Limited
Directors' declaration
31 December 2025

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards - Simplified Disclosures, the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- the attached financial statements and notes give a true and fair view of the company's financial position as at 31 December 2025 and of its performance for the financial year ended on that date; and

- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

Andrew Cook (May 8, 2026 18:27:06 GMT+10)

Andrew Cook
Director

08/05/2026

Melbourne, Victoria

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INDEPENDENT AUDITOR'S REPORT
To the Members of Australian Podiatry Association Ltd

Opinion

We have audited the financial report of Australian Podiatry Association Ltd (the "Company"), which comprises the statement of financial position as at 31 December 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the 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 the Company is in accordance with the *Corporations Act 2001*, including:

(i) giving a true and fair view of the Company's financial position as at 31 December 2025 and of its financial performance for the year then ended; and

(ii) complying with Australian Accounting Standards – *Simplified Disclosures* under AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the Corporations Regulations 2001.

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 the *Corporations Act 2001* 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 confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

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Other Information

The directors 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 2025, but does not include the financial report and the 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.

Responsibilities of the Directors 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 under AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Corporations Act 2001* 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 ability of the Company 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.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

RSM

RSM AUSTRALIA PARTNERS

M HUANG
Partner

Dated: 11 May 2026
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