

Caroline Chisholm Society

ABN: 42 005 066 919

Financial Report

For the Year Ended 30 June 2026

Caroline Chisholm Society

ABN: 42 005 066 919

Contents

For the Year Ended 30 June 2026

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Caroline Chisholm Society

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Directors' Report

For the Year Ended 30 June 2026

The directors present their report together with the financial report of the Caroline Chisholm Society (the Society) for the financial year ended 30 June 2026.

Directors

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

Names	Position	Appointed/Resigned
Anne-Marie Tenni	President (from 29 October 2025)	13 June 2023 - present
Amanda Pozzobon	Secretary (from 29 October 2025)	16 December 2024 - present
Christine Campbell	President (until 29 October 2025)	19 October 2023 - present
Erin Armstrong	Director	2 April 2025 - present
Frances Beaumont	Director	13 June 2023 - present
Kristen Sikora	Director	13 June 2023 - present
Laura Blandthorn	Director	23 October 2025 - present
Maria Napolitano	Director	7 July 2025 - present
Maryanne Galea	Director	30 October 2024 - present
Paul Webster	Secretary (until 29 October 2025)	17 September 1991 - present
Philip Gatens	Director	21 May 2013 - 23 October 2025
Rohan Kelly	Director	23 October 2025 – present
Simon Mackie	Director	23 October 2025 – present

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

Principal activities and significant changes in nature of activities

The principal activities of Caroline Chisholm Society during the financial year was the provision of support for pregnant women and families with young children. The objectives of the Society remain the provision of quality pregnancy and family support services, achieved via ongoing collaboration with our service partners, staff and community.

There were no significant changes in the nature of the Society's principal activities during the financial year.

Review of operations

In the directors' opinion, the Society continues to focus on core business with a surplus of \$ 64,643 compared to a surplus of \$60,070 in 2025.

The Society works from three well-established local sites in Victoria. The ongoing demand for services in Melbourne's western growth corridor, particularly in Brimbank Melton, is supported by facilities at 977 Mount Alexander Road, Essendon, and Darebin Place, Caroline Springs. In Goulburn Valley, the Society leases premises in Shepparton to support our material aid program.

Total revenue for the period ending 30 June 2026 was \$3,176,409 compared to prior period revenue of \$3,226,741 in 2025.

In the opinion of the Directors, the Society made significant progress during the year in fulfilling its mission and objectives. While navigating a challenging fiscal environment, we continued to prioritise the effective delivery of high-quality services and programs.

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Directors' Report

For the Year Ended 30 June 2026

Short and long-term objectives, and strategies for achieving those objectives

The stated strategic goals of the Society in the updated Strategic Plan for 2026-2029 are:

- Supporting women through pregnancy.
- Empowering families to live independently.
- Developing and nurturing our people.
- Strengthening our impact.

Information on directors

Anne-Marie Tenni

Qualifications

Experience

Special Responsibilities

President (from 29 October 2025)

Bachelor of Agriculture, Master Environmental Engineering, Master Ag Rural Development, Grad Dip in Management, MBA.

Environmental management including experience on natural resources boards, quality systems, community development for volunteer groups.

Ex Officio Member of all Committees

Member, Finance Committee

Member, Clinical Risk & Governance Committee

Amanda Pozzobon

Qualifications

Experience

Special Responsibilities

Secretary (from 29 October 2025)

Postgraduate Law

Undergraduate Public Relations

Expertise in governance, policy analysis, regulatory compliance, and contract law.

Member, Clinical Risk & Governance Committee

Christine Campbell

Qualifications

Special Responsibilities

President (until 29 October 2025)

BA, DipEd, MBioeth, GAICD

Ex Officio Member of all Committees

Member, Clinical Risk & Governance Committee

Member, Finance Committee

Member, Fundraising Working Group

Erin Armstrong

Qualifications

Experience

Director

B.Arts, B.Social Work, GradCert Mental Health in Education,

M.Counselling (2026)

20+ years' experience in Social Work including hospital work in Australia and the UK, carer support programs, not for profit sector experience, student supervision, school based student wellbeing, young carer support and Aged care, Mental Health first aid accreditation. Masters Level study in supporting vulnerable adults, children and adolescents, those affected by family violence and individuals impacted by trauma including First Nations people and refugees.

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Directors' Report

For the Year Ended 30 June 2026

Information on directors

Frances Beaumont
Qualifications
Experience
Special Responsibilities

Director
B Nursing
Registered Nurse; Clinical research; human ethics.
Member, Clinical Risk & Governance Committee

Kristen Sikora
Qualifications
Experience
Special Responsibilities

Director
Master of Marketing
Marketing and Communications Executive Manager specialising in brand development
Chair, Fundraising Working Group

Laura Blandthorn
Qualifications
Experience

Director
Bachelor of Education (Primary), Juris Doctor (Master of Laws) Australian Legal Practitioner

Maria Napolitano
Qualifications
Experience
Special Responsibilities

Director
Bachelor of Business (Accounting)
Financial services 25 years in risk management and compliance and audit.
Treasurer, Chair Finance Committee

Maryanne Galea
Qualifications
Experience
Special Responsibilities

Director
Bachelor of Business (Accounting), FCPA, GAICD
25 years in risk management and compliance and audit in the Financial Services and Tertiary Education Sector
Chair, Clinical Risk & Governance Committee

Paul Webster
Qualifications
Experience
Special Responsibilities

Secretary (until 29 October 2025)
MA, LLB
Lawyer
Ex Officio Member of all Committees
Member, Clinical Risk & Committee
Member, Finance Committee
Member, Fundraising Working Group

Philip Gatens
Qualifications
Experience
Special Responsibilities

Director
BBus, Grad Dip (BIS), FCPA (ret)
Internal Audit Manager in Financial Services Sector
Member, Clinical Risk & Governance Committee

Rohan Kelly
Qualifications
Experience

Director
LLB (Honours), Bachelor of Criminology (Distinction) Australian Legal Practitioner

Simon Mackie
Qualifications
Experience
Special Responsibilities

Director
Diploma of Finance & Mortgage Broking Management
20 Years in the Finance Sector specialising in Commercial, Corporate & Private Banking and Finance.
Assistant Treasurer

Meetings of directors

During the financial year, 9 meetings of directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	attend	attended
Anne-Marie Tenni	9	8
Amanda Pozzobon	9	8
Christine Campbell	9	8
Erin Armstrong	9	7
Frances Beaumont	9	9
Kristen Sikora	9	7
Laura Blandthorn	4	4
Maria Napolitano	9	6
Maryanne Galea	9	7
Paul Webster	9	8
Philip Gatens	4	4
Rohan Kelly	4	4
Simon Mackie	7	7

Events after the reporting date

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

Caroline Chisholm Society

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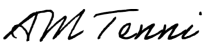
Directors' Report

For the Year Ended 30 June 2026

Auditor's independence declaration

The auditor's independence declaration for the year ended 30 June 2026 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:


Director:
Anne-Marie Tenni (President)

Date: 5 October 2026

Caroline Chisholm Society

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Auditor's Independence Declaration to the Directors of Caroline Chisholm Society

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

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 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.

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Statement of Income and Expenditure and Other Comprehensive Income

For the Year Ended 30 June 2026

	Note	2026 \$	2025 \$
Income			
Government grants (DFFH)		2,684,311	2,597,193
Philanthropic grants		250,493	413,388
Donations and fundraising income		76,581	97,416
Interest income		45,676	47,982
Other income		119,348	70,762
Total income		3,176,409	3,226,741
Expenses			
Employee benefits expense	2	(2,383,373)	(2,419,300)
Program delivery expenses		(106,203)	(152,156)
Communications and IT expenses		(132,816)	(116,524)
Depreciation expense		(105,802)	(132,213)
Occupancy expenses		(76,874)	(73,113)
Consultants and professional fees		(8,282)	(60,471)
WorkCover expense		(58,594)	(54,752)
Staff recruitment, training and development		(96,062)	(54,377)
Motor vehicle and travel expenses		(44,483)	(45,084)
Other expenses		(99,277)	(58,681)
Total expenses		(3,111,766)	(3,166,671)
Surplus/(deficit) for the year		64,643	60,070
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Gain on revaluation of land and buildings		400,771	-
Other comprehensive income for the year		400,771	-
Total comprehensive income for the year		465,414	60,070

The accompanying notes form part of these financial statements.

Caroline Chisholm Society

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Statement of Financial Position

As at 30 June 2026

	Note	2026 \$	2025 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	1,805,641	1,601,289
Trade and other receivables	4	14,592	79,008
Other assets	6	22,851	58,037
TOTAL CURRENT ASSETS		1,843,084	1,738,334
NON-CURRENT ASSETS			
Property, plant and equipment	5	3,465,641	3,091,613
TOTAL NON-CURRENT ASSETS		3,465,641	3,091,613
TOTAL ASSETS		5,308,725	4,829,947
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	210,152	195,778
Employee benefits	8	154,692	153,972
Other liabilities	9	-	1,659
TOTAL CURRENT LIABILITIES		364,844	351,409
NON-CURRENT LIABILITIES			
Employee benefits	8	-	71
TOTAL NON-CURRENT LIABILITIES		-	71
TOTAL LIABILITIES		364,844	351,480
NET ASSETS		4,943,881	4,478,467
EQUITY			
Reserves	10	1,222,824	728,783
Retained earnings		3,721,057	3,749,684
TOTAL EQUITY		4,943,881	4,478,467

The accompanying notes form part of these financial statements.

Caroline Chisholm Society

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Statement of Changes in Equity

For the Year Ended 30 June 2026

2026

	Retained Earnings	Asset Revaluation Reserve	Unspent Grants Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2025	3,749,684	544,687	184,096	4,478,467
Surplus/(deficit) for the year	64,643	-	-	64,643
Revaluation increment/(decrement)	-	400,771	-	400,771
Transfers between retained earnings and reserves	(93,270)	-	93,270	-
Balance at 30 June 2026	3,721,057	945,458	277,366	4,943,881

2025

	Retained Earnings	Asset Revaluation Reserve	Unspent Grants Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2024	3,748,552	544,687	125,158	4,418,397
Surplus/(deficit) for the year	60,070	-	-	60,070
Transfers between retained earnings and reserves	(58,938)	-	58,938	-
Balance at 30 June 2025	3,749,684	544,687	184,096	4,478,467

The accompanying notes form part of these financial statements.

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Statement of Cash Flows

For the Year Ended 30 June 2026

	2026	2025
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers, donors and grant providers	3,403,297	3,384,192
Payments to suppliers and employees	(3,213,677)	(3,390,904)
Interest received	51,073	70,054
Net cash provided by/(used in) operating activities	13 240,693	63,342
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of property, plant and equipment	44,968	19,090
Purchase of property, plant and equipment	(81,309)	(28,474)
Net cash provided by/(used in) investing activities	(36,341)	(9,384)
Net increase/(decrease) in cash and cash equivalents held	204,352	53,958
Cash and cash equivalents at the beginning of the year	1,601,289	1,547,331
Cash and cash equivalents at the end of the financial year	3 1,805,641	1,601,289

The accompanying notes form part of these financial statements.

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Notes to the Financial Statements

For the Year Ended 30 June 2026

1 Summary of Material Accounting Policies

(a) Basis of preparation

The financial report covers Caroline Chisholm Society as an individual entity. Caroline Chisholm Society is a Company limited by guarantee established under the *Corporations Act 2001*, and is registered and domiciled in Australia. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The principal activities of the Company during the financial year was the provision of support to pregnant women and families with young children via ongoing collaboration with service partners, staff and the community.

The Company is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. The financial statements are therefore special purpose financial statements that have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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.

Statement of Compliance

The financial statements have been prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 124 *Related Party Disclosures* (to the extent required under the *Australian Charities and Not-for-profits Commission Regulations 2022*) and AASB 1054 *Australian Additional Disclosures*.

The Company has concluded that the requirements set out in AASB 10 *Consolidated Financial Statements* and AASB 128 *Investments in Associates and Joint Ventures* are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures.

(b) Revenue and other income

Grant revenue

When the Company receives grants and donations, it assesses whether a contract exists and whether that contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15. When these conditions are satisfied, the Company:

- identifies each performance obligation relating to the grant or donation;
- recognises a contract liability for its obligations under the contract; and
- recognises revenue as it satisfied its performance obligations.

When the contract is not enforceable or does not have sufficiently specific performance obligations, the grant or donation is recognised immediately in profit or loss.

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Notes to the Financial Statements

For the Year Ended 30 June 2026

1 Summary of Material Accounting Policies

(c) Income tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(d) Property, plant and equipment

Land and buildings

Land and buildings are carried at fair value, less where applicable, any accumulated depreciation for buildings.

Land and buildings are measured at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. In periods when land and buildings are not subject to independent valuation, the board members review the valuation to ensure the carrying amount for land and buildings is not materially different to its fair value. Land and buildings are carried at fair value, less where applicable, any accumulated depreciation.

Increases in the carrying amount arising on revaluation of land and buildings recognised at fair value are recognised in other comprehensive income and accumulated in the asset revaluation reserve in equity. Revaluation decreases that offset, and previous increases of the same class of assets shall be recognised in other comprehensive income. All other decreases are recognised in profit or loss.

Plant and equipment

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over each asset's useful life to the Company, commencing when the asset is ready for use.

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

Asset class	Depreciation rate
Buildings	2.5% - 4%
Furniture, Fixtures and Fittings	10% - 20%
Motor Vehicles	20%
Computer Equipment	25% - 50%

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.

(e) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

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Notes to the Financial Statements

For the Year Ended 30 June 2026

1 Summary of Material Accounting Policies

(f) 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.

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Financial assets at amortised cost

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. Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment. Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

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. The amount of the impairment is recorded in a separate allowance account. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs. Subsequently, financial liabilities are measured at amortised cost using the effective interest rate method. The financial liabilities of the Company comprise trade and other payables.

(g) Employee benefits

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Portable Long Service Leave

From 1 July 2019 (or in some instances, 1 October 2020, depending on when the eligibility criteria was met), eligible employees of the Company are covered by the Portable Long Service Scheme in the state of Victoria. This scheme has been established under the *Long Service Benefits Portability Act 2018 (Vic)*.

Caroline Chisholm Society

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Notes to the Financial Statements

For the Year Ended 30 June 2026

1 Summary of Material Accounting Policies

(g) Employee benefits

The Company is a registered employer with the Portable Long Service Authority (PLSA) and pays long service leave levies for eligible employees on a quarterly basis. Under this arrangement, the PLSA provide long service benefits to employees that meet the required service period under the *Long Service Leave Act 2018 (Vic)* in the community services sector. The Company is entitled to seek recovery from the PLSA any long service leave benefits paid by the entity to eligible employees. Under certain circumstances, employees of the Company can request payment of long service leave benefits directly from the PLSA, rather than receiving the benefits via the Company (as their employer).

Due to the operation of this scheme, the Company's provision for long service leave consists principally of the estimated value of long service leave entitlements accrued up to 30 June 2019 (or 30 September 2020, where applicable). A liability is also recognised for long service leave entitlements payable by the Company where applicable workplace agreements and/or awards provide long service benefits in excess of those covered by the PLSA, plus related on-costs.

Long service leave liabilities are recognised net of any expected recovery amounts receivable from the PLSA. Portable long service leave levies are expensed as incurred.

Defined contribution schemes

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

(h) 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 payable are stated inclusive of GST.

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.

2 Expenses

	2026	2025
	\$	\$
Employee benefits expense:		
Salaries, wages and other short-term benefits	2,108,256	2,153,672
Superannuation (defined contributions)	241,814	247,958
Portable long service leave levy	33,303	17,670
	2,383,373	2,419,300

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Notes to the Financial Statements

For the Year Ended 30 June 2026

3 Cash and Cash Equivalents

	2026	2025
	\$	\$
Cash on hand	541	247
Cash at bank	498,409	680,920
Short-term deposits	1,306,691	920,122
	<u>1,805,641</u>	<u>1,601,289</u>

4 Trade and Other Receivables

CURRENT

Trade receivables	-	41,000
Interest receivable	9,285	14,682
Other receivables	5,307	23,326
	<u>14,592</u>	<u>79,008</u>

5 Property, Plant and Equipment

Land and buildings		
At fair value	3,624,185	3,223,414
Accumulated depreciation	(351,210)	(316,719)
Total land and buildings	<u>3,272,975</u>	<u>2,906,695</u>
Furniture, fixtures and fittings		
At cost	273,692	273,692
Accumulated depreciation	(248,680)	(235,941)
Total furniture, fixtures and fittings	<u>25,012</u>	<u>37,751</u>
Motor vehicles		
At cost	275,666	283,664
Accumulated depreciation	(132,963)	(163,795)
Total motor vehicles	<u>142,703</u>	<u>119,869</u>
Computer equipment		
At cost	173,629	188,219
Accumulated depreciation	(148,678)	(160,921)
Total computer equipment	<u>24,951</u>	<u>27,298</u>
Total property, plant and equipment	<u>3,465,641</u>	<u>3,091,613</u>

Land and buildings consist of property owned by the Company at 1 Darebin Place, Caroline Springs VIC and 977 Mount Alexander Road, Essendon VIC. These properties have been valued based on expert independent valuations obtained in June 2026.

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Notes to the Financial Statements

For the Year Ended 30 June 2026

5 Property, Plant and Equipment

Movements in carrying amounts

	Land and buildings	Furniture, Fixtures and Fittings	Motor Vehicles	Computer Equipment	Total
	\$	\$	\$	\$	\$
Balance at the beginning of the year	2,906,695	37,751	119,869	27,298	3,091,613
Additions	-	-	65,896	15,413	81,309
Disposals	-	-	(1,317)	(933)	(2,250)
Depreciation expense	(34,491)	(12,739)	(41,745)	(16,827)	(105,802)
Revaluation increase recognised in equity	400,771	-	-	-	400,771
Balance at the end of the year	3,272,975	25,012	142,703	24,951	3,465,641

6 Other Assets

	2026	2025
	\$	\$
CURRENT		
Prepayments	22,851	58,037
	22,851	58,037

7 Trade and Other Payables

CURRENT		
Trade payables	13,919	7,308
Credit card liabilities	8,744	10,341
GST and PAYG payable	87,404	91,077
Sundry payables and accrued expenses	100,085	87,052
	210,152	195,778

8 Employee Benefits

CURRENT		
Provision for employee leave entitlements	154,692	153,972
	154,692	153,972
NON-CURRENT		
Provision for employee leave entitlements	-	71
	-	71

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Notes to the Financial Statements

For the Year Ended 30 June 2026

9 Other Liabilities

	2026	2025
	\$	\$
CURRENT		
Deferred income	-	1,659
	-	1,659

10 Reserves

Asset revaluation reserve

The asset revaluation reserve records unrealised gains on the revaluation of property, plant and equipment recognised at fair value.

Unspent grants reserve

The unspent program reserves represents funding received for selected programs that have been recognised as revenue, but are yet to be expended. .

11 Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, trade and other receivables and trade and other payables. The carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	2026	2025
	\$	\$
Financial assets		
Financial assets at amortised cost:		
Cash and cash equivalents	1,805,641	1,601,289
Trade and other receivables	14,592	79,008
Total financial assets	1,820,233	1,680,297
Financial liabilities		
Financial liabilities measured at amortised cost:		
Trade payables	13,919	7,308
Credit card liabilities	8,744	10,341
Total financial liabilities	22,663	17,649

12 Auditors' Remuneration

Remuneration of the auditor:		
- audit of the financial report	8,250	6,500
	8,250	6,500

Caroline Chisholm Society

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Notes to the Financial Statements

For the Year Ended 30 June 2026

13 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

	2026	2025
	\$	\$
Surplus/(deficit) for the year:	64,643	60,070
Non-cash flows in surplus/(deficit):		
- depreciation	105,802	132,213
- (gain)/loss on disposal of property, plant and equipment	(42,718)	(17,569)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	64,416	(42,024)
- (increase)/decrease in other assets	35,186	(9,031)
- increase/(decrease) in trade and other payables	14,374	1,253
- increase/(decrease) in employee benefits	649	(59,425)
- increase/(decrease) in other liabilities	(1,659)	(2,145)
Cashflows from operations	240,693	63,342

14 Key Management Personnel Disclosures

Remuneration of key management personnel during the financial year has not been disclosed as key management personnel that receive remuneration consists of only one individual.

15 Related Parties

Other than the remuneration of key management personnel, there were no transactions with related parties during the current or prior financial year.

16 Events After the End of the Reporting Period

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.

17 Statutory Information

The registered office and principal place of business of the company is:

Caroline Chisholm Society

1 Darebin Place

Caroline Springs VIC 3023

Caroline Chisholm Society

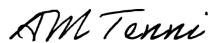
ABN: 42 005 066 919

Directors' Declaration

The directors declare that in the directors' opinion:

- there are reasonable grounds to believe that the Company is able to pay all of its debts, as and when they become due and payable;
- the financial report gives a true and fair view of the Company's financial position as at 30 June 2026 and of its financial performance for the year ended; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.



Director

Date: 5 October 2026

Caroline Chisholm Society

ABN: 42 005 066 919

Independent Audit Report to the members of Caroline Chisholm Society

Opinion

I have audited the financial report of Caroline Chisholm Society, which comprises the statement of financial position as at 30 June 2026, the statement of Income and Expenditure and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In my opinion the financial report of Caroline Chisholm Society has been prepared 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 Society's financial position as at 30 June 2026 and of its financial performance for the year ended; and
- II. complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. I am independent of the Society in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Responsible Entities for the Financial Report

The responsible persons of the Society are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Society'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 responsible entities either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Caroline Chisholm Society

ABN: 42 005 066 919

Independent Audit Report to the members of Caroline Chisholm Society

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of the financial report.

Dated this 5th October 2026

A handwritten signature in black ink, appearing to be 'John Gerard Hughes', with a stylized, looped design.

John Gerard Hughes

B.Com FCA

Registered Company Auditor 8546

Caroline Chisholm Society

ABN: 42 005 066 919

Independent Audit Report to the members of Caroline Chisholm Society

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

- I. no contraventions of the auditor independence requirements as set out in section 60-40 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.

Dated this 5th October 2026

A handwritten signature in black ink, appearing to read 'John Gerard Hughes', with a stylized, looping flourish at the end.

John Gerard Hughes

B.Com FCA

Registered Company Auditor 8546