CANBERRA ORNITHOLOGISTS GROUP INCORPORATED

ABN: 72 534 628 789

FINANCIAL REPORT
FOR THE YEAR ENDED

30 JUNE 2026

CANBERRA ORNITHOLOGISTS GROUP INCORPORATED

REPORT BY MEMBERS OF THE COMMITTEE

Your committee members submit the financial report of the Canberra Ornithologists Group Incorporated for the financial year ended 30 June 2026.

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COMMITTEE MEMBERS

The names of the committee members throughout the year and at the date of this report are:

Executive:

Kim Farley	President
Julie Hotchin	Vice-President
Sandie Jones	Secretary (from 15 January 2026)
Peter Miller	Treasurer (from 1 October 2025)
Margaret Robson	Secretary (to 1 December 2025)

General Committee:

Jenny Bounds
Bill Graham
Prue Watters
Chris Davey (from 12 November 2025)

Principal Activities

The principal activities of the Association during the financial year were:

- To encourage interest in, and develop knowledge of, the birds of the Canberra region;
- To promote and co-ordinate the study of birds; and
- To promote the conservation of native birds and their habitats.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The operating result for the financial year was a loss of ($20,845). (2025: profit $37,624).

Signed in accordance with a resolution of the Members of the Committee.

Kim Farley
President

Canberra, 22 / 10 / 2026

Peter Miller
Treasurer

Canberra, 22 / 10 / 2026

CANBERRA ORNITHOLOGISTS GROUP INCORPORATED

STATEMENT BY MEMBERS OF THE COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2026

In the opinion of the Committee the financial report as set out on pages 4 to 7:

1. Presents fairly the financial position of the Canberra Ornithologists Group Incorporated, as at 30 June 2026, and its performance for the year ended on that date. The financial report has been prepared in accordance with applicable Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board and the *Associations Incorporation Act 1991*; and

2. At the date of this statement, there are sound grounds to believe that the Canberra Ornithologists Group Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Signature:		
Name:	**Kim Farley**	**Peter Miller**
Position:	President	Treasurer

Date: 22/10/2026

Canberra, ACT

STATEMENT OF COMPREHENSIVE INCOME
FOR YEAR ENDED 30 JUNE 2026

	Notes	2025-26 $	2024-25 $
Income			
Members Fees		**14,774**	13,420
Sale of Goods		**200**	183
Raffles		**90**	236
Bequest		**-**	40,820
Other Operating Income		**-**	1,505
Total General Revenue		**15,064**	56,164
Projects and Investments			
Projects			
Project Investments		**8,896**	8,087
Total Projects and Investments		**8,896**	8,087
TOTAL REVENUES		**23,960**	64,251
Expenses			
Members services		**17,416**	11,500
Administration		**14,777**	9,649
Total General Expenses		**32,193**	21,149
Project and Investments Costs			
BigNet		**446**	2,098
Woodland Surveys		**2,780**	3,380
Project/Subscription		**9,386**	-
Total Project & Investments Costs		**12,612**	5,478
TOTAL EXPENSES		**44,805**	26,627
Net Surplus/(Deficit)		**(20,845)**	37,624

The accompanying notes from pages 6 to 7 form part of the financial report.

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Notes	2025-26 $	2024-25 $
Assets			
Current Assets			
Bank accounts		**212,648**	233,398
Total Assets		**212,648**	233,398
Liabilities			
Current Liabilities			
Subscriptions in advance		**650**	555
Total Liabilities		**650**	555
Net Assets		**211,918**	232,843
Equity			
Retained Earnings		**232,843**	195,219
Current Year Earnings		**(20,845)**	37,624
Total Equity		**211,998**	232,843

The accompanying notes from pages 6 to 7 form part of the financial report.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report has been prepared in accordance with applicable Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the *Associations Incorporation Act 1991*.

The financial report covers the Canberra Ornithologists Group Incorporated as an individual entity. The Canberra Ornithologists Group Incorporated is an association incorporated in the Australian Capital Territory under the *Associations Incorporation Act 1991*.

The financial report is prepared on an accruals basis and is based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied unless otherwise stated:

Income Tax
The Association has an ABN. It is not registered for GST. The Association has applied for and received endorsement from the Australian Tax Office as an Income Tax Exempt Charity. The Association is prescribed under the Income Tax Act as a Deductible Gift Recipient and maintains a separate Public Account for gifts, the Canberra Birds Conservation Fund, which is separately reported.

Revenue
Grant income is recognised as revenue in the year to which the associated expenditure relates. Accordingly, grants received in the current year for expenditure in future years are treated as grants in advance. Revenue from sale of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

2 ASSOCIATION DETAILS

The principal place of business of the Association is:
Canberra Ornithologists Group Incorporated
2 Carstensz Street, Griffith ACT 2603

3 RELATED PARTIES

There were no transactions with Board members other than for reimbursement of expenses incurred on behalf of the Association or for woodlands survey participation payments.

4 SEGMENTAL REPORT

The Association operates predominantly in the Australian Capital Territory. Its operations are mainly to encourage interest in, and develop knowledge of, the birds of the Canberra region.