AUSTRALIAN COMMUNITY HOUSING LTD

ABN 30 388 680 258

GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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CONTENTS **PAGE**

Directors' Report	1
Auditor's Independence Declaration	3
Income Statement and Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
Directors' Declaration	19
Independent Auditor's Report	20

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
DIRECTORS' REPORT

The Directors present their report on the Company for the financial year ended 30 June 2026.

Directors

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

Name	Role	Organisation Represented	Date of Change
Rebecca Oelkers	Chair	Brisbane Housing Company	Appointed 25/06/2025
Andrew McAnulty	Deputy Chair	Link Wentworth	Appointed 25/06/2025
Chris Smith		Foundation Housing	Appointed 25/06/2025
Geoff Slack		Unity Housing Group	Appointed 25/06/2025
Andrew Elvin		Coast2Bay Housing Group Ltd	Appointed 25/06/2025
Judy Line		Women's Housing Limited	Appointed 25/06/2025
Joseph Achmar		Pinnacle Housing Partnership Ltd	Appointed 25/06/2025
Stacey Northover		Believe Housing	Appointed 25/06/2025

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

Principal Activities

Australian Community Housing (ACH) is the national peak body representing registered not for profit community housing providers across Australia.

ACH represents a sector that delivers significant impact across Australia. ACH members collectively manage around 149,000 social and affordable tenancies and represent an aggregated asset base of $23.5 billion. Community housing providers are delivering homes that are safe, stable and life changing, while helping build stronger, more connected communities.

Merger with PowerHousing Australia Limited

Community Housing Industry Association (CHIA) merged with Powerhousing Australia on 25 June 2025 and changed its name to Australian Community Housing Ltd (ACH). The merger was driven by the shared objective of creating a single, stronger national body to represent and support the community housing sector. ACH brings together the combined memberships, affiliates, and networks of both organisations, providing a broader base of member engagement, influence, and services.

Short Term and Long Term Objectives

The principal short term and long term objectives of the company are to work towards the benevolent relief of poverty, distress or disadvantage suffered by individuals or families in Australia by:

- promoting, encouraging and assisting the provision of Community Housing; undertaking research relevant to the development of community housing;
- acting as a coordinating and educating agency for members in order to promote, encourage and assist in the provision of Community Housing; providing resources for community housing organisations nationally;
- liaising and working with all levels of government on behalf of members concerning the need for Community Housing, to develop policy for Community Housing;
- contributing to the development of Community Housing in Australia through research and development and the promotion of best practice;
- campaigning and advocating on behalf of members on issues of shared concern to members for the benefit of those seeking and utilising Community Housing;
- providing services for members to assist in the development and provision of Community Housing, and in carrying out their functions;
- assisting members to reduce the incidence of homelessness and address social disadvantage giving rise to an inability to obtain and secure affordable housing;
- developing a national vision for a Community Housing system that provides needy households in Australia with a choice in housing options;
- promoting a vision for Community Housing to government, the non- government sector and the general public;
- gathering, analysing and disseminating information on Community Housing and related issues; and
- representing the interests of Community Housing Providers in the development of policy in connection with Community Housing across Australia, in each State and Territory and in each sub-sector.

There were no significant changes in the principal activities of the Company during the year.

Meetings of Directors

During the financial year and to the date of this report, ten (10) meetings of Directors (including committees of Directors) were held.

Attendances by each director during the year were as follows:

	Meetings	
	Number eligible to attend	Number attended
Chris Smith	10	8
Rebecca Oelkers	10	7
Geoff Slack	10	9
Andrew Elvin	10	10
Judy Line	10	10
Andrew McAnulty	10	8
Joe Achmar	10	9
Stacey Northover	10	7

After balance day events

No matter has evolved since 30 June 2026 that has significantly affected, or may significantly affect:
(a) the entity's operations in future financial years, or
(b) the results of those operations in future financial years, or
(c) the entity's state of affairs in future financial years.

Contribution in Winding Up

Australian Community Housing Ltd 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 $1 towards meeting any outstanding obligations of the Company. The members of the company are community housing providers that support the Company's purpose and objectives.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2026 has been received and is included in this report on Page 3.

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

Director Joe Achmar — Joe Achmar (Nov 3, 2026 10:28:43 GMT+11) Dated: 03/11/2026

Director Andrew McAnulty — Andrew McAnulty (Nov 3, 2026 12:48:46 GMT+11) Dated: 03/11/2026

TOWARDS A VISION SHARED

Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF
AUSTRALIAN COMMUNITY HOUSING LTD
A.B.N. 30 388 680 258

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2026 there have been:

i. no contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and

ii. No contravention of any applicable code of professional conduct in relation to the audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 4th day of November 2026

Liability limited by a scheme approved under Professional Standards Legislation
ABN 33 614 161 796

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Membership income		1,486,259	477,234
Conference income		1,095,037	-
Corporate Partnership fees		75,550	-
Other income		498,146	495,981
Windup Distribution from PowerHousing Australia Ltd		34	97,796
Operational expenses		(772,668)	(344,491)
Conference expenses		(604,100)	-
Depreciation expenses		(5,286)	(187)
Loss on disposal of fixed assets		-	(219)
Policy, research and advocacy		(60,000)	-
Project expenses		(388,402)	(401,827)
Right of use expenses		(59,234)	-
Staff salaries and wages expenses		(1,015,522)	(346,600)
Net surplus/(deficit) before income tax		**249,814**	**(22,313)**
Income tax expense	**1 (l)**	-	-
Net surplus/(deficit) attributable to the Company		**249,814**	**(22,313)**

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
Surplus/(deficit) for the year	**249,814**	**(22,313)**
Other comprehensive income for the year	-	-
Total comprehensive income for the year	249,814	(22,313)
Total comprehensive income attributable to the Company	**249,814**	**(22,313)**

The income statement and statement of comprehensive income are to be read in conjunction with the audit report and the notes to the financial statements.

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	1,591,982	950,837
Accounts and other receivables	3	754,396	31,023
Prepayments		91,514	71,199
TOTAL CURRENT ASSETS		**2,437,892**	**1,053,059**
NON CURRENT ASSETS			
Property, plant and equipment	4	22,400	2,060
Intangible Assets	5	422,650	-
TOTAL NON-CURRENT ASSETS		**445,050**	**2,060**
TOTAL ASSETS		**2,882,942**	**1,055,119**
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other liabilities	6	601,879	598,300
Membership income received in advance		1,312,700	204,509
Provisions	7	71,220	42,233
Lease liabilities	8	75,775	-
TOTAL CURRENT LIABILITIES		**2,061,574**	**845,042**
NON-CURRENT LIABILITIES			
Provisions	7	38,487	15,604
Lease liabilities	8	338,594	-
TOTAL NON-CURRENT LIABILITIES		**377,081**	**15,604**
TOTAL LIABILITIES		**2,438,655**	**860,646**
NET ASSETS		**444,287**	**194,473**
EQUITY			
Accumulated members funds		444,287	194,473
TOTAL EQUITY		**444,287**	**194,473**

The statement of financial position is to be read in conjunction with the audit report and the notes to the financial statements.

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2026

	Accumulated Funds $	Total $
Balance as at 1 July 2024	216,786	216,786
Surplus/ (Deficit) attributable to the Company	(22,313)	(22,313)
Balance as at 30 June 2025	**194,473**	**194,473**
Surplus/ (Deficit) attributable to the Company	249,814	249,814
Balance as at 30 June 2026	**444,287**	**444,287**

The statement of changes in equity is to be read in conjunction with the audit report and the notes to the financial statements.

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from membership income (including net regional committee share)		1,871,077	669,677
Receipts from other income		1,615,455	734,981
Receipts from windup distribution from PowerHousing Australia Ltd		34	97,796
Payments to suppliers and employees		(2,774,828)	(1,057,676)
Interest received		8,274	5,754
Net cash generated from/(used in) operating activities	9	**720,012**	**450,532**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(23,643)	(1,856)
Proceeds from disposal of property, plant and equipment		-	-
Net cash (used in)/provided by investing activities		**(23,643)**	**(1,856)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liabilities		(55,224)	-
Net cash used in financing activities		**(55,224)**	**-**
Net increase/(decrease) in cash held		**641,145**	**448,676**
Cash and cash equivalents at beginning of financial year		**950,837**	**502,161**
Cash and cash equivalents at end of financial year	2	**1,591,982**	**950,837**

The statement of cash flows is to be read in conjunction with the audit report and the notes to the financial statements.

Note 1. Statement of Significant Accounting Policies

The financial statements and notes represent those of Australian Community Housing Ltd, the Company.

Basis of preparation

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

The financial statements for the year ended 30 June 2026 were approved and authorised for issue by the Board of Directors on 30 October 2026.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

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

Accounting Policies

a. Property, Plant and Equipment

Freehold land & buildings and plant & equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the Company includes the cost of materials, labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the assets 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 asset can be measured reliably. All other repairs & maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on the revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the Company commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to depreciation.

Note 1. Statement of Significant Accounting Policies *(continued)*

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An assets carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

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

Class of fixed asset	Depreciation rate	
Office Equipment	20% - 33%	Diminishing Value Method

b. Impairment of Assets

At each reporting date, the company reviews the carrying values of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash generating unit to which the asset belongs.

c. Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Note 1. Statement of Significant Accounting Policies *(continued)*

c. Financial Instruments *(continued)*

Classification and Subsequent Measurement

Finance instruments are subsequently measured at either of fair value, amortised cost using the effective interest rate method, or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as (i) the amount at which the financial asset or financial liability is measured at initial recognition (ii) less principal repayments (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

Financial liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

Impairment

At the end of each reporting period, the Company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Note 1. Statement of Significant Accounting Policies *(continued)*

d. Employee Benefits

Short term benefits
The provisions for employee entitlements to wages, salaries, annual and paid maternity leave represent obligations resulting from employees' services provided up to reporting date, calculated at undiscounted amounts based on wage and salary rates, including related on-costs, which the Company expects to pay at the end of each reporting period.

Long term benefits
The provision for employee entitlements to long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided up to reporting date.

Superannuation
Superannuation contributions are made by the Company to approved superannuation funds for all employees. The costs are charged as employee expenses as they are incurred. The Company has no legal obligation to cover any shortfall in the superannuation funds' obligations to provide benefits to employees on retirement.

e. Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

f. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities in the statement of financial position.

Note 1. Statement of Significant Accounting Policies *(continued)*

g. Revenue

Revenue comprises revenue from the membership activities, donations, interest received, member contributions and contract revenue.

Revenue is measured by reference to the fair value of consideration received or receivable by the Company for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the Company's different activities have been met. Details of the activity-specific recognition criteria are described below.

Membership Fees

Membership fees, including the component to support Regional Committee activities, are recognised over the term of the membership period.

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when the Company gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Interest Revenue

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

h. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Company that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Note 1. Statement of Significant Accounting Policies *(continued)*

i. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office.

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

Cash flows are presented on a net basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows excluded from the receipts from customers or the payments to suppliers.

j. Taxes

Income Tax

By virtue of its aims as set out in the constitution, the Company qualifies as an organisation specifically exempt from income tax under the *Income Tax Assessment Act 1997.*

k. Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When a Company applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

l. Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Note 1. Statement of Significant Accounting Policies *(continued)*

m. Significant management judgement in applying accounting policies (continued)

Impairment

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets.

Where an impairment trigger exists, the recoverable amount of the asset is determined.

Useful Lives of Depreciable Assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

n. Leases

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

Lessee Accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

		2026 $	2025 $
Note 2.	**Cash and Cash Equivalents**		
	Cash at bank	1,591,982	950,837
		1,591,982	950,837
	Reconciliation of cash		
	Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
	Cash and cash equivalents	1,591,982	950,837
		1,591,982	950,837
Note 3.	**Accounts and Other Receivables**		
	Accounts receivable	715,495	4,400
	Other receivables	1,623	26,623
	Security deposit	37,278	-
		754,396	31,023
Note 4.	**Property, Plant and Equipment**		
	Leasehold Improvements		
	At cost	8,885	-
	Accumulated depreciation	(784)	-
		8,101	-
	Furniture and Appliances		
	At cost	4,023	-
	Accumulated depreciation	(321)	-
		3,702	-
	IT Equipment		
	At cost	14,008	12,960
	Accumulated depreciation	(3,411)	(10,900)
		10,597	2,060
	Total property, plant and equipment	**22,400**	**2,060**
Note 5.	**Intangible Assets**		
	Right of Use Assets		
	At cost	469,593	-
	Accumulated depreciation	(46,943)	-
		422,650	-

		2026	2025
		$	$
Note 6.	**Accounts Payable and Other Liabilities**		
	Current - Unsecured		
	Accounts payable	38,761	82,296
	Other payables	16,846	35,039
	Affiliates Scholarships	16,150	27,177
	Prepaid Conference Income	-	112,628
	Prepaid Corporate Partnership Income	318,050	-
	GST liability/(asset)	130,919	(4,212)
	PAYG withholding payable	13,864	23,572
	Project Income Received in Advance	67,289	317,715
	Superannuation payable	-	4,085
		601,879	598,300
	Financial liabilities at amortised cost classified as trade and other payables		
	Trade and other payables		
	- Total current	601,879	598,300
	- Total non-current	-	-
		601,879	598,300
Note 7.	**Provisions**		
	Current		
	Provision for annual leave	71,220	42,233
		71,220	42,233
	Non-current		
	Provision for long service leave	18,487	15,604
	Provision for make good on leased premises	20,000	-
		38,487	15,604
Note 8.	**Lease Liabilities**		
	Current		
	Leased Premises	75,775	-
		75,775	-
	Non-current		
	Leased Premises	338,594	-
		338,594	-

		2026 $	2025 $
Note 9.	**Cash Flow Information**		
	Reconciliation of Cash Flow from Operations with Profit after Income Tax		
	Operating surplus/(deficit)	249,814	(22,313)
	Non-cash items		
	Depreciation of non-current assets	5,286	187
	Amortisation of right of use asset	44,959	-
	Loss on disposal of fixed assets	-	219
	Changes in assets and liabilities		
	(Increase)/decrease in trade debtors and other debtors	(723,373)	(3,545)
	(Increase)/decrease in prepayments	(20,315)	(57,421)
	Increase/(decrease) in accounts payables and accruals	48,584	94,536
	Increase/(decrease) in membership income received in advance	1,108,191	195,988
	Increase/(decrease) in project income received in advance	(250,426)	132,126
	Increase/(decrease) in prepaid conference income	(112,628)	112,628
	Increase/(decrease) in prepaid corporate partnership income	318,050	-
	Increase/(decrease) in employee entitlements	51,870	(1,873)
	Cash flow from operations	720,012	450,532

Note 10. Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from related parties and bank loans.

The Company does not have any derivative instruments at 30 June 2026.

The totals 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:

	Note	2026 $	2025 $
Financial Assets			
Cash and cash equivalents	2	1,591,982	950,837
Trade and other receivables	3	754,396	31,023
		2,346,378	981,860
Financial Liabilities			
Trade and other payables	5	601,879	598,300
		601,879	598,300

(i) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the Statement of Financial Position and notes to the financial statements.

(ii) Liquidity Risk

The Company manages liquidity risk by monitoring forecast cash flows and ensuring that adequate borrowing facilities are maintained.

(iii) Interest Rate Risk

The finance committee meets on a regular basis to analyse the interest rate exposure in the context of the most recent economic conditions and forecasts.

Note 11. Related Party Transactions

The Directors act in an honorary capacity and are not paid for their services as Directors.

Membership and conference attendance fees are paid by Director organisations on commercial terms.

There were no other transactions with related parties during the 2026 year.

Note 12. Company Details

The registered office of the company is:

Suite 3
Level 5
40 Marcus Clarke Street
CANBERRA CITY ACT 2601

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
DIRECTORS' DECLARATION

The responsible persons declare that in the responsible persons' opinion:

1. there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and

2. the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act* 2012 and the *Corporations Act* 2001.

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

Director Joe Achmar
Joe Achmar (Nov 3, 2026 10:28:43 GMT+11)

Director Andrew McAnulty
Andrew McAnulty (Nov 3, 2026 12:48:46 GMT+11)

Dated this 3 **day of** 112026

TOWARDS A VISION SHARED

Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

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AUSTRALIAN COMMUNITY HOUSING LTD
A.B.N. 30 388 680 258
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Australian Community Housing Ltd (the company), which comprises the statement of financial position as at 30 June 2026, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Australian Community Housing Ltd is in accordance with Division 60 of the ACNC Act 2012, including:

i. giving a true and fair view of the company's financial position as at 30 June 2026 and of its performance and cash flows for the year ended on 30 June 2026; and

ii. complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of 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 my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines 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, management is responsible for assessing the Corporation'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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.



Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 4th day of November 2026

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
DETAILED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
REVENUE		
Membership income	**1,486,259**	**477,234**
Conference Income	**1,095,037**	**-**
Corporate Partnership Fees	**75,550**	**-**
Other Income	**498,146**	**495,981**
Donations received	117	80,053
Interest received	8,274	5,754
Member events income	12,464	-
Project income	431,933	400,971
Other income	28,231	9,203
Scholarship income	14,127	-
Sponsorship income	3,000	-
Windup Distribution from PowerHousing Australia Ltd	**34**	**97,796**
TOTAL REVENUE	**3,155,026**	**1,071,011**
EXPENDITURE		
Operational Expenses	**772,668**	**344,491**
Accounting fees	58,577	31,712
Advertising	2,964	-
Audit fees	-	2,625
Computer Expenses	41,787	2,534
Consultancy fees	175,438	131,173
Insurance	9,166	6,469
Legal fees	769	-
Light, Power & Heating	4,445	677
Media and communications	320,748	89,000
Membership, dues and licence fees	21,617	35,165
Office Expenses	15,104	2,304
Postage	275	345
Printing and stationery	1,069	764
Relocation expenses	8,941	-
Repairs & maintenance	6,000	-
Sundries	2,851	2,670
Telephone, post and internet	6,741	5,866
Travel and accommodation	48,170	30,157
Venue hire & rent	48,006	3,030

AUSTRALIAN COMMUNITY HOUSING LTD
ABN 30 388 680 258
DETAILED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
Depreciation Expenses	**5,286**	**187**
Conference Expenses	**604,100**	**-**
Loss on Disposal of Fixed Assets	**-**	**219**
Policy, Research and Advocacy	**60,000**	**-**
Project Expenses	**388,402**	**401,827**
Right of Use Expenses	**59,234**	**-**
Lease Amortisation	44,959	-
Lease Interest	14,275	-
Staff Salaries and Wages Expenses	**1,015,522**	**346,600**
Salaries and wages	837,302	350,172
Superannuation contributions	96,325	35,379
Employee entitlement expenses	30,247	(40,880)
PLSA levies	1,182	-
Recruitment expenses	42,399	-
Staff training and amenities	681	-
WorkCover insurance	7,386	1,929
TOTAL EXPENDITURE	**2,905,212**	**1,093,324**
NET SURPLUS/(DEFICIT) ATTRIBUTABLE TO THE COMPANY	**249,814**	**(22,313)**