

Not-For-Profit - Association Report

Friends of the Australian National Botanic Gardens

ABN 57 096 639 836

For the year ended 30 June 2026

Prepared by MGI Joyce Dickson

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Committee's Report

Friends of the Australian National Botanic Gardens For the year ended 30 June 2026

Committee's Report

Your committee members submit the financial report of Friends of the Australian National Botanic Gardens for the financial year ended 30 June 2026.

Committee Members

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

Committee Member	Position	Date Started
Linda Beveridge	President	24/10/2024
Alan Henderson	Vice President	24/10/2024
Cathy Robertson	Secretary	05/02/2025
Roderick King	Treasurer	19/10/2023
Darrell Porter	Council Member	05/02/2025
Beth Tyerman	Council Member	01/10/2025
Ian Primrose	Council Member	24/10/2024
John Pilbeam	Council Member	01/10/2025
Rebecca Pirzl	Branch Head, Science and ANBG	
Matt Parker	Director, ANBG	
Helen McHugh	Friends Liaison	

Principal Activities

The principal activity of the association during the financial year is:

- The support and development of the Australian National Botanic Gardens and its programs.

Significant Changes

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

Operating Result

The deficit of the Association for the financial year after providing for income tax amounted to (\$5,664). Signed in accordance with a resolution of the members of the governing council:

Going Concern

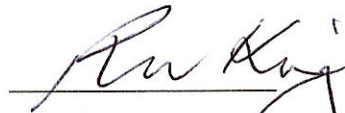
This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:



Linda Beveridge (President)

Date 23 / Sep / 2026



Roderick King (Treasurer)

Date 23, Sep, 2026

Income and Expenditure Statement

Friends of the Australian National Botanic Gardens

For the year ended 30 June 2026

	2026	2025
Income		
After Dark Walk	1,284	-
BAG Art Exhibition	14,551	10,726
BAG Workshops (19502)	300	2,611
Bequests Received	-	35,812
Book Sale	250	625
Booked Walks	1,130	1,431
Breakfast with the Birds	2,756	-
Butterfly Walk	780	-
Enlighten Friends Round Lake	106	-
Garden Visits	340	-
Gardens Calendar	300	-
Gift Fund	33,960	34,159
Gift Fund - Don Beer Memorial Scholarship	5,000	5,000
Guide Income	100	-
Membership Fees	111,550	94,590
Photographic Group Donation	-	900
Photographic Group Exhibition	14,760	6,704
Plant Sales	14,809	16,140
Plant Science Talks	-	47
Thursday Talks	2,877	2,067
Total Income	204,852	210,811
Gross Surplus	204,852	210,811
Other Income		
Interest Income		
Public Fund Term Deposits	3,015	1,546
Term Deposits	7,781	9,316
Total Interest Income	10,795	10,862
Total Other Income	10,795	10,862
Expenditure		
Accountancy & Audit Fees	2,420	2,475
BAG Art Exhibition Running Costs	9,737	6,432
BAG Workshops (306)	481	907
Bank Charges	1,860	1,700
Bruce Lindenmayer Memorial Fund - Allocations	37,000	-
Conference & Seminar Costs	7,400	-
Depreciation	1,041	1,041
Gardens - Artwork	680	-
Gardens - Don Beer Memorial Scholarship	-	7,500

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2026	2025
Gardens - Explorer Backpacks	3,000	-
Gardens - Fogging System	-	60,137
Gardens - Microscopes	2,263	-
Gardens - Research Scholarships	22,500	30,000
Gardens - Water Bubblers	52,000	-
General Expenses	1,166	2,234
Guide Expenses - Training, Uniforms, Guiding Aids, etc	-	184
Guides Conferences	550	-
Insurance	1,968	2,349
Internet Fees & Web Hosting	633	365
IT Expenses	20,423	6,624
Mailchimp Charges	925	982
Member Jungle	112	-
Membership Mailouts and Cards/Permits	4,420	5,621
Newsletter Printing & Postage	22,987	21,994
Photographic Group Exhibition Expenses	17,594	10,515
Plant Propagation Costs	6,743	4,537
Postage, Printing & Stationery	205	3,567
Subscriptions & Memberships	3,150	1,728
Visitor Centre Exhibition	-	82,000
Web Hosting Fees	55	-
Total Expenditure	221,311	252,890
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	(5,664)	(31,217)
Current Year Surplus/(Deficit) Before Income Tax	(5,664)	(31,217)
Net Current Year Surplus After Income Tax	(5,664)	(31,217)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

Friends of the Australian National Botanic Gardens
As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents	3	379,629	377,321
Trade and Other Receivables	4	-	290
Total Current Assets		379,629	377,611
Non-Current Assets			
Property, Plant and Equipment	5	518	1,559
Total Non-Current Assets		518	1,559
Total Assets		380,147	379,170
Liabilities			
Current Liabilities			
Trade and Other Payables	6	71,274	51,554
Total Current Liabilities		71,274	51,554
Non-Current Liabilities			
Other Non-Current Liabilities	7	14,608	27,687
Total Non-Current Liabilities		14,608	27,687
Total Liabilities		85,882	79,242
Net Assets		294,265	299,929
Member's Funds			
Capital Reserve		294,265	299,929
Total Member's Funds		294,265	299,929

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Friends of the Australian National Botanic Gardens

For the year ended 30 June 2026

Summary of Significant Accounting Policies

The financial statements cover Friends of the Australian National Botanic Gardens Incorporated as an individual entity. Friends of the Australian National Botanic Gardens Incorporated is a not-for-profit association incorporated in ACT under the Associations Incorporation Act 1991 ('the Act').

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

1. Basis of Preparation

In the opinion of the governing council of members, Friends of the Australian National Botanic Gardens Incorporated 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. These special purpose financial statements have been prepared to meet the reporting requirements of the Act. The financial statements and material accounting policies all comply with the recognition and measurement requirements in the Australian Accounting Standards.

2. Material Accounting Policies

Cash on Hand

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

Income Tax

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

Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Where payment is required in instalments, at the end of the reporting period, if the services rendered by the association exceed the payments received, the association recognises a contract asset. If the payments received exceed the services rendered, the association recognises a contract liability.

For hourly rate contracts, the association recognises revenue only to the extent that they have a right to invoice. Hourly rate contracts are invoiced quarterly, and consideration is payable when invoiced. Revenue is recognised as each hour is worked.

Interest revenue

Interest is recognised using the effective interest method.

These notes should be read in conjunction with the attached compilation report.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Revenue from training services is generally recognised once the training has been delivered.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts Payable and Other Payables

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

	2026	2025
3. Cash on Hand		
Other Cash Items		
#0373 3.5% Mat 5/1/27 General Fund	120,670	120,000
#0395 @ 0.07% maturing 13.08.22 - (PF)	37,867	35,967
#3119 @ 0.07% maturing 11.08.22	93,340	138,515
#8576 3.35% Mat 7/8/26 Gift Fund	21,115	40,000
Cash at Bank - Events Account #3541	3,040	8,083
Cash at Bank - Operating Account #4896	4,866	8,041
Cash at Bank - Public Fund Cheque Account	55,425	25,946
Debit Card bank account	796	570
Trading Account #4160	42,510	200
Total Other Cash Items	379,629	377,321
Total Cash on Hand	379,629	377,321

These notes should be read in conjunction with the attached compilation report.

	2026	2025
4. Trade and Other Receivables		
Sundry Debtors	-	290
Total Trade and Other Receivables	-	290
	2026	2025
5. Property, Plant and Equipment		
Plant and Equipment		
Plant and Equipment at Cost	518	1,559
Total Plant and Equipment	518	1,559
Total Property, Plant and Equipment	518	1,559
	2026	2025
6. Trade and Other Payables		
Bruce Lindenmayer Memorial Fund	31,905	-
Income in Advance - Current	39,369	51,554
Total Trade and Other Payables	71,274	51,554
	2026	2025
7. Other Liabilities		
Non-Current		
Income in Advance - Non Current	14,608	27,687
Total Non-Current	14,608	27,687
Total Other Liabilities	14,608	27,687

These notes should be read in conjunction with the attached compilation report.

Movements in Equity

Friends of the Australian National Botanic Gardens
For the year ended 30 June 2026

	2026	2025
Equity		
Opening Balance	299,929	228,073
Increases		
Surplus for the Period	(5,664)	(31,217)
Retained Earnings	-	103,073
Total Increases	(5,664)	71,856
Total Equity	294,265	299,929

True and Fair Position

Friends of the Australian National Botanic Gardens For the year ended 30 June 2026

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Linda Beveridge - President, and Roderick King - Treasurer, being members of the committee of Friends of the Australian National Botanic Gardens, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Friends of the Australian National Botanic Gardens during and at the end of the financial year of the association ending on 30 June 2026.

Signed: 
Dated: 23 / Sep / 2026

Signed: 
Dated: 23 / Sep / 2026

Auditor's Report

Friends of the Australian National Botanic Gardens For the year ended 30 June 2026

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Friends of the Australian National Botanic Gardens (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2026, the income and expenditure statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of Friends of the Australian National Botanic Gardens is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation ACT 1991 and the *Australian Charities and Not-for-profits Commission ACT 2012 (ACNC Act)* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Opinion

In our opinion, the financial report gives a true and fair view of the financial position of Friends of the Australian National Botanic Gardens as at 30 June 2026 and (of) its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Incorporation ACT 1991 and the *Australian Charities and Not-for-profits Commission ACT 2012 (ACNC Act)*.

Auditor's signature: Jeff Brewer



Auditor's address: 1/65 Canberra Ave, Griffith ACT 2603

Dated: 21 / 09 / 2026

Certificate By Members of the Committee

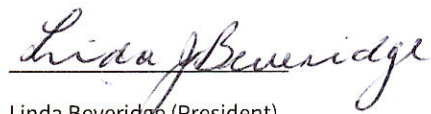
Friends of the Australian National Botanic Gardens

For the year ended 30 June 2026

Annual statements give true and fair view of the financial position of the incorporated association.

We being the members of the Committee of the Friends of the Australian National Botanic Gardens, certify that -

The statements attached to this certificate give a true and fair view of the financial performance and position of Friends of the Australian National Botanic Gardens during and at the end of the financial year of the association ending on 30 June 2026.

A handwritten signature in black ink, reading 'Linda Beveridge'. The signature is written in a cursive style with a large, flowing 'L' and 'B'.

Linda Beveridge (President)

Dated: 23 / Sep / 2026

Compilation Report

Friends of the Australian National Botanic Gardens For the year ended 30 June 2026

Compilation report to Friends of the Australian National Botanic Gardens.

We have compiled the accompanying special purpose financial statements of Friends of the Australian National Botanic Gardens, which comprise the asset and liabilities statement as at 30 June 2026, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Member's

The committee of Friends of the Australian National Botanic Gardens are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Independence

We are not independent of Friends of the Australian National Botanic Gardens because *(reasons why not independent, for example, the member is a close relative of a member of the entity)*.

A handwritten signature in black ink that reads 'Jeff Brewer'.

MGI Joyce|Dickson

Jeff Brewer

Dated: 21 / 09 / 2026