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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Financial Statements

For the Year Ended 30 June 2026

Docusign Envelope ID: EC8D78ED-6F67-808F-83A9-173A15931AB4

Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

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Samaritans Foundation Diocese of Newcastle and its Controlled Entities
ABN 38 574 464 524

Board Members' Report
30 June 2026

General Information

The financial affairs of Samaritans Foundation Diocese of Newcastle and its Controlled Entities (the 'Consolidated Group' or 'Group'), including Samaritans Foundation (Parent Entity), Community Services Hunter Mid North Coast, Enhanced Living Options Central Coast, Enhanced Living Options Hunter Mid North Coast, Enhanced Living Options Newcastle and Lake Macquarie and Samaritans Housing are included in this financial report.

The Newcastle Anglican Church Corporation (NACC) was established on 1 October 2017 as a Standing Committee of the Diocesan Council pursuant to the Diocesan Council Ordinance 1929 (amended February 2018). Effective 1 October 2020 the NACC was renamed the Newcastle Anglican Corporation (NAC) pursuant to the Diocesan Council Newcastle Anglican Church Corporations Ordinance 2017 Governance Amendment Ordinance 2020. The NAC was provided with full delegation of the Diocesan Council to oversee the operations of Samaritans Foundation Diocese of Newcastle and its Controlled Entities.

Information on Board Members

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

The names, qualifications, experience and special responsibilities of each person who has been a Board Member during the year and to the date of this report are:

Bishop Peter Stuart	Board member since 11 May 2017 President since 2 February 2018 Chairman of the Board from 1 October 2020
Qualifications	B.Com, B.D, M.Management, Ed.D, GAICD
Experience	Dr Peter Stuart became the Bishop of Newcastle on 2 February 2018 after having served as Assistant Bishop from 2 February 2009. He has administered the Dioceseon two occasions (2013 and 2017). He has considerable experience in not-for-profit governance, risk management, policy development, communication and financial administration. He has previouslyserved on the Board of Anglicare Tasmania Inc, Glenview Nursing Home Inc (Tas),Julia Farr Services (SA), the Julia Farr Association (SA), St Peters College (SA). He has previously been a member of the Diocesan Council in the Diocese of Tasmania and Adelaide as well as member of the Long Service Leave Board of General Synod. In Newcastle, he has served as the chair of each of the DiocesanSchools, the Samaritans Foundation, the Trustees of Church Property and the Diocesan Council.
Bishop Charlie Murry	Appointed 10 May 2018 (non-voting member from 1 October 2020)
Qualifications	BMus, BTh, MAICD
Experience	Appointed Assistant Bishop of Newcastle – Coastal Episcopate on 10 May 2018. He has served on the Diocesan Council and the Clergy Emoluments Board since 2011. While the Rector of Singleton 2010 – 2018, he was for periods Area Dean and then Archdeacon for the Upper Hunter

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Samaritans Foundation Diocese of Newcastle and its Controlled Entities
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Board Members' Report
30 June 2026

Bishop Sonia Roulston	Appointed 1 October 2020 (non-voting member)
Qualifications	B.AppSci BD MMin
Experience	Appointed Assistant Bishop of Newcastle – Inland Episcopate on 10 May 2018. She has served on the Diocesan Council and the Diocesan Ministry Council. Prior to her appointment as Assistant Bishop, she held the offices including Archdeacon of Newcastle and Rector of Morpeth. Sonia graduated from the AICD course in 2015.
Mark Hedges	Appointed 1 October 2020
Qualifications	M.App.Fin, MBA, B.Bus.Stud, CPA, GAICD
Experience	Comprehensive experience and successful track record in finance roles in large manufacturing and media organisations. He has deep commercial experience and expertise in financial markets, particularly corporate funding. He has proven judgement and understanding of risk as well as consistent high-level contribution to strategic thinking. In 2015 he concluded his role as Group Treasurer for Fairfax Media Limited. He was the Deputy Chair of Hunter United Credit Union until April 2020. Mark was a Director and the Deputy Chair of Lifeline (Harbour to Hawkesbury, Sydney) until Oct 2025. He also sits on the Audit and Risk committee of the Hunter New England Local Health District. Mark also serves on the Board of the Newcastle Anglican Church Redress Corporation.
Helen Murray	Appointed 1 October 2020
Qualifications	B.A, LLB
Experience	Helen retired from the partnership at Sparke Helmore Lawyers on 31 March 2024 aftermore than 40 years in practice. During that time, she acted for State and Local government, global corporations, utilities, leading private developers and Newcastle families and individuals. She has advised in major land portfolio strategic management, transformation, and regeneration. She has previously served on the Board of a local financial institution. Inthat role the focus was on governance, risk management and compliance. She also served on the Board of the Newcastle Anglican Schools Corporation until 30 September 2020.
Fiona Williams	Appointed 1 October 2020
Qualifications	BBus GAICD
Experience	Experienced Senior Leader with expertise in the Strategy, Human Resources and Learning & Development areas. Currently the Associate Director People Strategy and Organisational Development at the University of Newcastle. Fiona has over 20 years' leadership experience across a range of industries including Not for Profit, Health, Education, Rail, Manufacturing, Insurance, Travel and Local Council. She served on the Board of Anglican Care until 30 September 2020.
Professor Emeritus John Marley	Appointed 1 February 2023 Term Expired 31 October 2025

Samaritans Foundation Diocese of Newcastle and its Controlled Entities
ABN 38 574 464 524

Board Members' Report
30 June 2026

Qualifications	MD, MB ChB, Dr Med (Honoris causa), FRCP(Edin), FRACGP, DObstRCOG, DA, FACRRM, FP Cert
Experience	Former Pro Vice-Chancellor, Faculty of Health with the University of Newcastle andcurrently appointed with the University of Queensland. He has extensive clinical experience including as a GP/SMO/Emergency Department physician in rural and remote locations and currently spends time working in hospitals in remote ATSI locations in Cape York and the Kimberley. Has extensive strategic experience including a prior appointment as the Director ofStrategy and Role Redesign for the Clinical Services Redesign Program at NSW Health. He was awarded a Medal of the Order of Australia (OAM) for service to medical education.
Vicki Eckart	Appointed 8 November 2023
Qualifications	Registered nurse & non-practicing midwife Bachelor of Health Science Nursing Masters Health Management Certified Assessor for the: - Australian Council on Healthcare Standards - Primary and Community Care Standards - Rainbow Tick, and Evaluation and Quality Improvement Program (International)
Experience	Vicki is an experienced healthcare professional who has worked in executive positionsfor more than 25 years predominantly in the not-for-profit religious sector. Most recent executive leadership roles have been in the residential, community, and retirement living sectors undertaking service realignment, establishing clinical governance systems and processes, integrating services, and improving financial performance. Other executive roles include general management and clinical service managementin acute private hospitals and for corporate business improvement.
Cliff Barclay	Appointed 11 December 2024
Qualifications	BTH, Grad Dip Soc Sci (Drug Dep), GAICD
Experience	Cliff has been involved in the community services sector for 40 years. He has been CEO for three organisations for 20 years and in senior leadership for a further seven years. His expertise is in youth services, drug and alcohol and housing and homelessness services. He has run early childhood services, an Australian Disability Enterprise, a Lifeline service, drug and alcohol, mental health, youth, welfare and home based care services. He is known for his entrepreneurial approach. He established three youth residential specialist services including Australia's first funded youth foyer. He was the founder ofUniting Housing Vic TAS and across three different agencies has been responsible forthe acquisition and delivery of more than 400 social and affordable housing units. He is the recipient of three state or national awards. In 2014, the Australian Institute ofManagement named him Not for Profit Manager of the Year for Victoria.

Samaritans Foundation Diocese of Newcastle and its Controlled Entities
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Board Members' Report
30 June 2026

Bruce White	Appointed 11 December 2024
Qualifications	MBA, GAICD
Experience	Bruce is an accomplished non-executive director and senior executive with extensive experience in governance, IT transformation, and financial services. A Graduate of theAustralian Institute of Company Directors, Bruce has held pivotal roles including Chief Information Officer and Board Member across various industries. Renowned for his expertise in cybersecurity, digital transformations, and regulatory compliance, he has led complex projects and operational enhancements, fostering innovation and efficiency. As a strategic leader, Bruce has consistently contributed to the success of organizations by delivering robust governance frameworks and driving industry best practices. Bruce is Chair of the Audit & Risk Committee, where he provides leadership in financial oversight, governance frameworks, and risk management, ensuring accountability and operational excellence within the Diocese.
Nat McGregor	Appointed 1 November 2025
Qualifications	B.com, GAICD, Fellow (FGIA), CPA, ANZIIF (Assoc) CIP. MCIPS
Experience	Nat is an experienced Non-Executive Director and CEO/COO, with a strong financial and commercial background, deep expertise in governance, risk and compliance combined with excellent communication and leadership and advanced strategic planning capability. With 17 years' NED experience, bringing a well-honed ability to contribute effectively in a Boardroom setting and add value through considered, thoughtful governance and strategic advice. Other executive roles include Chief Operating Officer of Black Dog Institute and consultant for NM Business Solutions
Dr Anita Watts	Appointed 1 November 2025
Qualifications	B. Med. FRACGP
Experience	Anita Watts is a Wiradjuri woman, working on Awabakal country in Newcastle as a General Practitioner in both a large mainstream urban general practice and in the Aboriginal Community Controlled Health Sector. She is a board member of Hunter New England Central Coast Primary Health Network. Anita is a previous Council member of the Aboriginal and Torres Strait Islander Health Council of the Royal Australian College of General Practitioners (RACGP) and was a previous board member of the Australian Indigenous Doctors Association. From 2005 to 2019 Anita was a Senior lecturer at the University of Newcastle, teaching Aboriginal and Torres Strait Islander Health. She has an interest in the provision of health care to under serviced communities.
Dr Alan Woodward	Appointed 1 November 2025
Qualifications	PhD, MPS, BBus (PubAdmin), AdipA, FAES, GAICD
Experience	Dr Woodward has worked in mental health and suicide prevention for 25 years as a policy advisor, executive in not-for-profit organisations, evaluator and researcher. He is an expert on crisis helpline services and community-based supports. He is a recipient of the 2022 UNSW Mental Health Prize (Professional). He has a deep appreciation of the social determinants of health and

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	wellbeing, including family, social, and cultural factors in our lives. Dr Woodward is an experienced non-executive director and strategic advisor to governments, including to the National Suicide Prevention Office, Defence Joint Health Command, and as a former National Mental Health Commissioner. Dr Woodward has a particular interest in how people experience health and social services and the extent to which these create positive outcomes. This is reflected in his research interests and his work as an evaluator.

Principal activities

The principal activity of the Group during the financial year was to provide benevolent relief and community support to individuals and families experiencing poverty, disadvantage, vulnerability or distress, with a focus on improving wellbeing, promoting independence and enabling people to participate fully in their communities.

Through a broad range of community-based services, Samaritans supports children, young people, families and adults facing complex life challenges. These services include child protection and foster care, family preservation and support, disability services, mental health and counselling, homelessness and accommodation assistance, domestic and family violence support, and emergency relief.

Operating across the Central Coast, Newcastle, Hunter Valley, Mid-North Coast and Central Western New South Wales, the Group delivers compassionate, person-centred services that respond to individual needs, strengthen families, build resilience and create opportunities for people to achieve greater stability, independence and social inclusion.

Guided by its commitment to social justice, dignity and respect, Samaritans seeks to empower individuals, address disadvantage and contribute to stronger, safer and more inclusive communities.

There have been no significant changes in the nature of the Group's activity during the financial year.

Operating results and review of operations for the year

The operating deficit for the year was $5,953,657 (2025: deficit $2,107,016).

Review of Operations

During the 2026 financial year, Samaritans Foundation experienced a decline in revenue, primarily due to the cessation of Emergency Relief contracts with the Department of Social Services, reduced government funding in our permanency support program due to an increased number of children ageing out of the program, and vacancies in NDIS Supported Independent Living (SILs). This is aligned to the Government's strategy of supporting First Nations children and young people being supported by Aboriginal Community Controlled Organisations (ACCOs), and it is expected that, over time, more children and young people will transition to ACCOs from Samaritans Foundation. In addition to this, Diocesan Shared Services employees were transferred to another agency to streamline the shared services model the agencies operate under.

Employee expenses reduced because of the above and this was partially offset by sector-wide award rises.

Effective 1 July 2025, the Portable Long Service Leave scheme for community services employees was introduced under the Community Services Sector (Portable Long Service Leave) Act 2024

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(NSW). Samaritans Foundation has registered for the scheme as required by this legislation and remains committed operating under this legislation.

During the financial year, Samaritans Foundation has successfully undertaken recommissioning activities of several grant funding programs.

In addition to this, there have been sector wide reforms announced in the Out-of-Home Care and Disability sectors. The Group remains committed to participating in providing services to local communities within the parameters of the coming reforms. Reviews are being undertaken in all area of service to identify opportunities for efficiencies and growth, to return to net positive results.

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Group during the year.

Events after the reporting date

There are no matters or circumstances that have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Group, the results of those operations or the state of affairs of the Group in future financial years.

Environmental issues

The Group's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Meetings of Board Members

During the financial year, there were 12 meetings of the NAC board. Attendances by each Board member during the year were as follows:

	Board Meetings	
	Number eligible to attend	Number attended
Bishop Peter Stuart	12	11
Bishop Charlie Murry	12	11
Bishop Sonia Roulston	12	10
Mark Hedges	12	12
Helen Murray	12	11
Fiona Williams	12	10
Professor Emeritus John Marley (term expired 31/10/2025)	4	3
Vicki Eckart	12	11
Cliff Barclay	12	12
Bruce White	12	11
Nat McGregor (appointed 01/11/2025)	8	7
Anita Watts (appointed 01/11/2025)	7	7
Alan Woodward (appointed 01/11/2025)	7	7

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Samaritans Foundation Diocese of Newcastle and its Controlled Entities
ABN 38 574 464 524

Board Members' Report
30 June 2026

Auditor's independence declaration

The lead auditor's independence declaration in accordance with subdivision 60-C of the Australian Charities and Nor-for-profits Commission Act 2012, for the year ended 30 June 2026 has been received and can be found of page 8 of the financial report.

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

Board member:..... DocuSigned by: 94B181ED9F8742C...

Board member:..... DocuSigned by: F8F59E479FD540C...

Dated: 21 October 2026

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Auditor's Independence Declaration

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Board of Samaritans Foundation.

As the lead auditor of the audit of the financial statements of Samaritans Foundation for the year ended 30 June 2026, 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.

HLB Mann Judd Assurance (Newcastle) Pty Ltd
(An authorised audit company)

M.J. O'Connor CA
Director

16 October 2026

NEWCASTLE

HLB MANN JUDD ADVISORY AND ACCOUNTING

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Independent Audit Report to the members of Samaritans Foundation Diocese of Newcastle

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Samaritans Foundation Diocese of Newcastle, (the Company) and its controlled entities (the Group), which comprises the statement of financial position as at 30 June 2026, the statement of surplus or deficit and other comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, and the Board Members' declaration.

In our opinion, the accompanying financial report of Samaritans Foundation Diocese of Newcastle is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

(i) giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year ended on that date; and

(ii) complying with Australian Accounting Standards - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022.*

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group in accordance with 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. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the ACNC Act, which has been given to the Board Members, would be in the same terms if given to the Board Members as at the time of this auditor's report.

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

Other Information

The Board Members are responsible for the Other Information. The Other Information comprises the information included in the Group's annual report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Independent Audit Report to the members of Samaritans Foundation Diocese of Newcastle

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Board Members for the Financial Report

The Board Members of the Group are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures* and the ACNC Act, and for such internal control as the Board Members 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 Board Members are responsible for assessing the Group'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 Board Members either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 Group's internal control.

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

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Independent Audit Report to the members of Samaritans Foundation Diocese of Newcastle

- Conclude on the appropriateness of the management's 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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.

We communicate with the Board Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

HLB Mann Judd Assurance (Newcastle) Pty Ltd
(An authorised audit company)

M.J. O'Connor CA
Director

22 October 2026

NEWCASTLE

HLB MANN JUDD
ADVISORY AND ACCOUNTING

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Board Members' Declaration

In the opinion of the Board Members' of the Samaritans Foundation:

a. the financial statements and notes, as set out on pages 13 to 32, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, and

   a. comply with Australian Accounting Standards - Simplified Disclosures; and

   b. give a true and fair view of the financial position as at 30 June 2026 and of the performance for the year ended on that date of the Group.

b. there are reasonable grounds to believe that Samaritans Foundation will be able to pay its debts as and when they become due and payable.

This declaration is made pursuant to subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2022* and in accordance with a resolution of the Board Members.

DocuSigned by:
94B181ED9F8742C...
Board Member

DocuSigned by:
F8F59E479FD54C0...
Board Member

Dated: 21 October 2026

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Statement of Surplus or Deficit and Other Comprehensive Income
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Revenue	3	**63,974,314**	68,962,705
Other income	3	**5,315,767**	7,840,148
Client and brokerage expense		**(2,274,826)**	(3,129,400)
Utilities expense		**(1,385,276)**	(1,170,163)
Contractor expense		**(3,706,050)**	(2,834,825)
Employee benefits expense		**(57,824,113)**	(62,902,377)
Depreciation and amortisation expense		**(2,070,581)**	(2,303,065)
Interest expense on lease liabilities		**(70,895)**	(84,767)
Marketing expense		**(201,108)**	(183,088)
Motor vehicle expense		**(582,076)**	(590,787)
Rental expense		**(1,817,355)**	(1,686,326)
Repairs and maintenance		**(1,121,588)**	(1,325,139)
Stationery expense		**(154,116)**	(170,562)
Bad debt impairment loss		**(154,030)**	(37,779)
Other expenses		**(3,746,287)**	(2,986,722)
Surplus/(deficit) for the year before income tax		**(5,818,220)**	(2,602,147)
Income tax expense	2(b)	**-**	-
Surplus/(deficit) for the year		**(5,818,220)**	(2,602,147)
Other comprehensive income			
Items that will not be reclassified subsequently to surplus or deficit			
Fair value gains/(losses) on financial assets at fair value		**(173,606)**	481,924
Total other comprehensive income/(loss)		**(173,606)**	481,924
Total comprehensive income/(loss) for the year		**(5,991,826)**	(2,120,223)

The accompanying notes form part of these financial statements.

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Statement of Financial Position

As At 30 June 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	**6,364,257**	5,921,890
Trade and other receivables	5	**3,421,705**	6,280,554
Other financial assets	6	**7,994,570**	14,301,480
TOTAL CURRENT ASSETS		**17,780,532**	26,503,924
NON-CURRENT ASSETS			
Financial assets	6	**6,982,994**	7,306,600
Property, plant and equipment	7	**12,957,533**	12,588,532
Right-of-use assets	8	**2,237,978**	1,289,848
TOTAL NON-CURRENT ASSETS		**22,178,505**	21,184,980
TOTAL ASSETS		**39,959,037**	47,688,904
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	**5,131,155**	5,311,642
Employee benefits	11	**3,798,102**	5,044,287
Lease liabilities		**556,342**	455,339
Provisions	10	**2,902,627**	3,392,924
TOTAL CURRENT LIABILITIES		**12,388,226**	14,204,192
NON-CURRENT LIABILITIES			
Employee benefits	11	**164,945**	255,694
Lease liabilities		**1,354,117**	1,050,006
TOTAL NON-CURRENT LIABILITIES		**1,519,062**	1,305,700
TOTAL LIABILITIES		**13,907,288**	15,509,892
NET ASSETS		**26,051,749**	32,179,012
FUNDS			
Reserves	12	**582,752**	756,358
Accumulated surplus		**25,468,997**	31,422,654
TOTAL FUNDS		**26,051,749**	32,179,012

The accompanying notes form part of these financial statements.

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Statement of Changes in Funds
For the Year Ended 30 June 2026

2026

	Financial Assets Reserve	Accumulated Surplus	Total
	$	$	$
Opening balance 1 July 2025	**756,358**	**31,422,654**	**32,179,012**
Surplus / (deficit) of the year	**-**	**(5,953,657)**	**(5,953,657)**
Changes in market value of financial assets	**(173,606)**	**-**	**(173,606)**
Balance at 30 June 2026	**582,752**	**25,468,997**	**26,051,749**

2025

	Financial Assets Reserve	Accumulated Surplus	Total
	$	$	$
Opening balance 1 July 2024	274,434	34,123,670	34,398,104
Surplus / (deficit) of the year	-	(2,701,016)	(2,701,016)
Changes in market value of financial assets	481,924	-	481,924
Balance at 30 June 2025	756,358	31,422,654	32,179,012

The accompanying notes form part of these financial statements.

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from government and other sources (inclusive of GST)		**74,091,897**	81,355,529
Receipts from donors and fundraising		**326,492**	423,830
Payments to suppliers and employees (inclusive of GST)		**(78,600,918)**	(84,364,279)
Interest and distributions received		**735,121**	1,095,293
Net cash provided by/(used in) operating activities	18	**(3,447,408)**	(1,489,627)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of property, plant and equipment		**524,197**	378,600
Proceeds from redemption of term deposits		**6,306,910**	-
Proceeds from redemption of endowment funds		**150,000**	-
Payments for property, plant and equipment		**(2,498,255)**	(2,742,079)
Payments for endowment funds and deposits		**-**	(45,418)
Net cash provided by/(used in) investing activities		**4,482,852**	(2,408,897)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of lease liabilities		**(593,077)**	(819,537)
Net cash used in financing activities		**(593,077)**	(819,537)
Net increase/(decrease) in cash and cash equivalents held		**442,367**	(4,718,061)
Cash and cash equivalents at beginning of year		**5,921,890**	10,639,951
Cash and cash equivalents at end of year	4	**6,364,257**	5,921,890

The accompanying notes form part of these financial statements.

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Samaritans Foundation Diocese of Newcastle

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Notes to the Financial Statements
For the Year Ended 30 June 2026

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the *Australian Charities and Not-for-profits Commission Act 2012*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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 these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cashflow 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 functional and presentation currency of the Group is Australian dollars.

The financial report was authorised for issue on 22 October 2026 by the Board.

2 Material Accounting Policies

These consolidated financial statements and notes represent those of Samaritans Foundation and Controlled Entities (the 'Consolidated Group' or 'Group').

Samaritans Foundation Diocese of Newcastle (the 'Parent Entity') is established under the *Anglican Church of Australia (Bodies Corporate) Act 1938*.

(a) Principles of consolidation

Controlled entities

Controlled entities are entities controlled by the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The financial statements of the controlled entities are included in the consolidated financial statements from the date control commences until the date control ceases. The accounting policies of controlled entities have been changed when necessary to align them with the policies adopted by the Group. Controlled entities are disclosed in Note 21.

Transactions eliminated on consolidation

Inter-entity balances resulting from transactions with or between controlled entities are eliminated in preparing the consolidated financial statements.

(b) Income Tax

The Group is exempt from Income Tax under Div 50-5 of the Income Tax Assessment Act 1997.

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Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Material Accounting Policies

(c) Critical accounting estimates and judgements

The Board 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 other data, obtained both externally and within the Group. Balances subject to accounting estimates and adjustments for the Group are revenue (Note 3), lease liabilities and right-of-use assets (Note 8), other provisions (Note 10) and employee benefits (Note 11). See the relevant note for more information.

(d) Portable Long Service Leave (NSW Community Services Scheme)

The Group participates in the NSW Community Services Industry Portable Long Service Leave scheme (PLSLC). Commencing from 1 July 2025, under PLSLC the Group contributes a statutory levy based on gross ordinary wages for all its employees as the Group's predominant purpose is to provide community services.

Contributions paid or payable to the scheme are recognised as an expense in the statement of comprehensive income as they are incurred and any outstanding levy contributions at balance date are recognised as payables.

With respect to long service leave accrued from 1 July 2025, the primary liability for paying long service leave rests with the Long Service Corporation once the levy is paid. The Group does not recognise a provision for long service leave in the Statement of Financial Position for staff covered under the portable scheme from this date. Leave accrued prior to this date is recorded at Note 11.

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3 Revenue from contracts with customers

	Note	2026 $	2025 $
Revenue from contracts with customer			
- Fee for service		**29,344,448**	31,216,053
- Government grants		**34,629,866**	37,746,652
		63,974,314	68,962,705
Other income from operating activities			
- Appeals, bequests and donations		**326,492**	423,830
- Rental income		**1,674,025**	1,678,748
- Corporate shared services	16	**1,896,548**	3,780,451
- Investment income		**812,461**	1,051,062
- Net gain on disposal of property, plant and equipment		**4,649**	321,534
- Sundry income		**601,592**	584,523
		5,315,767	7,840,148
		69,290,081	76,802,853

Revenue

Revenue is measured at the fair value of the consideration received net of the amount of goods and services tax (GST) payable to the taxation authority.

Operating grants, fee for service, donations and bequests

When the Group receives operating grant revenue, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: Revenue from Contracts with Customers.

When both these conditions are satisfied, the Group:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Group:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)

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3 Revenue from contracts with customers

- recognises income immediately in surplus or deficit as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Group recognises income in the statement of surplus or deficit when or as it satisfies its obligations under the contract.

The Group receives assets from the Government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards.

On initial recognition of an asset, the Group recognises related amounts and recognises income immediately in surplus or deficit as the difference between the initial carrying amount of the asset and the related amount.

Capital grants

When the Group receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being a lease liability, financial instruments, provisions, revenue or a contract liability arising from a contract with a customer) recognised under the Australian Accounting Standards.

The Group recognises income in surplus or deficit when or as the Group satisfies its obligations under the term of the grant.

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer related to the goods or services promised.

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Notes to the Financial Statements
For the Year Ended 30 June 2026

4 Cash and Cash Equivalents

	2026	2025
	$	$
Cash on hand	**17,199**	18,299
Bank balances	**3,142,212**	1,471,326
Cash on deposit	**3,204,846**	4,432,265
	6,364,257	5,921,890

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of less than six months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Term deposits held with the Anglican Savings and Development Fund - Anglican Diocese of Newcastle with an original investment term of six months or more are classified as other financial assets.

5 Trade and Other Receivables

Trade receivables	**1,730,102**	3,391,875
Expected credit loss allowance	**(206,725)**	(52,695)
	1,523,377	3,339,180
Other receivables	**455,813**	526,928
Related party receivables	**259,913**	928,809
Bonds held	**119,968**	146,277
Prepayments	**1,062,634**	1,339,360
	3,421,705	6,280,554

6 Financial Assets

CURRENT		
Term deposits - at amortised cost	**7,994,570**	14,301,480
	7,994,570	14,301,480
NON-CURRENT		
Units in endowment fund - at fair value through Other Comprehensive Income	**6,982,994**	7,306,600
	6,982,994	7,306,600

(a) Investment in Trustees of Church Property Endowment funds - at fair value

At beginning of year	**7,306,600**	6,824,676
Redemption of endowment funds	**(150,000)**	-
Fair value movement	**(173,606)**	481,924
	6,982,994	7,306,600

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6 Financial Assets

(a) Investment in Trustees of Church Property Endowment funds - at fair value

Investment in the endowment fund represents assets held in a pooled investment portfolio of financial instruments including cash deposits, debentures, shares and other equity and interest rate instruments. This portfolio is managed on behalf of the Trustees of Church Property for the Diocese of Newcastle by an independent professional investment advisor organisation.

The pooled investment portfolio is subsequently measured at fair value and any movements in the fair value of the Endowment Fund are reported though other comprehensive income as they are not expected to be realised within 12 months of the reporting period.

7 Property, Plant and Equipment

	2026 $	2025 $
Freehold land		
At cost	**3,482,451**	3,747,451
Buildings		
At cost	**8,208,294**	8,198,407
Accumulated depreciation	**(3,033,243)**	(3,012,171)
	5,175,051	5,186,236
Leasehold improvements		
At cost	**4,474,804**	4,144,426
Accumulated depreciation	**(3,568,651)**	(3,320,457)
	906,153	823,969
Plant and equipment		
At cost	**5,739,981**	5,338,175
Accumulated depreciation	**(4,863,731)**	(4,535,013)
	876,250	803,162
Motor Vehicles		
At cost	**5,148,767**	4,640,506
Accumulated depreciation	**(2,678,405)**	(2,673,814)
	2,470,362	1,966,692
Capital work in progress - at cost	**47,266**	61,022
Total Property, Plant and Equipment	**12,957,533**	12,588,532

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Notes to the Financial Statements
For the Year Ended 30 June 2026

7 Property, Plant and Equipment

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment in the current financial year:

	Capital Works in Progress	Freehold Land	Buildings	Leasehold Improvements	Plant and Equipment	Motor Vehicles	Total
	$	$	$	$	$	$	$
Balance at the beginning of year	61,022	3,747,451	5,186,236	823,969	803,162	1,966,692	12,588,532
Additions	98,386	-	418,745	326,938	395,470	1,258,718	2,498,257
Disposals	-	(265,000)	(231,130)	(21,289)	(769)	(1,362)	(519,550)
Transfers	(112,142)	-	10,755	37,248	64,139	-	-
Depreciation	-	-	(209,555)	(260,713)	(385,752)	(753,686)	(1,609,706)
Balance at 30 June 2026	47,266	3,482,451	5,175,051	906,153	876,250	2,470,362	12,957,533

(b) Property, plant and equipment

Assets purchased with a value less than $1,000 are expensed in the period acquired.

Depreciation

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

Buildings	2.5%
Plant and equipment	10 - 50%
Motor vehicles	18.75 - 25%
Leasehold improvements	2.5 - 20%

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.

Land is not depreciated.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting period.

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8 Right of Use Asset

The Group's lease portfolio includes property leases. These leases have an average of five years as their lease term.

AASB 16 related assets recognised in the statement of financial position

	2026	2025
	$	$
Leased buildings	**5,960,582**	4,700,219
Accumulated depreciation	**(3,722,604)**	(3,410,371)
	2,237,978	1,289,848
Movement in carrying amounts of leased premises		
Opening net carrying value	**1,289,848**	2,302,850
Additions to premises right-of-use assets	**939,366**	-
Lease modifications	**(43,960)**	(309,576)
Make good provision adjustment	**513,599**	-
Depreciation expense	**(460,875)**	(703,426)
	2,237,978	1,289,848
Amounts recognised in Surplus and Deficit:		
Depreciation charge related to right of use asset	**460,875**	703,426
Interest expense on lease liabilities	**70,895**	84,767
Short term leases expense	**1,817,355**	1,686,326
	2,349,125	**2,474,519**
Total future lease payments at the end of the reporting period		
Future lease payments are due as follows		
Within one year	**671,043**	521,842
One to five years	**1,528,596**	1,131,507
	2,199,639	1,653,349

a) Options to extend or terminate

An option to extend or terminate is contained in several of the property leases of the Group. These clauses provide the Group opportunities to manage leases in order to align with its strategies. All the extension and termination options are only exercisable by the Group. The extension options or termination options which were probable to be exercised have been included in the calculation of the right of use asset.

b) Concessionary lease

The Group has concessionary leases with various external organisations for the exclusive use of the Group. The Group may not use this property for any other purpose during the lease term without prior consent. The lease payments are nominal.

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9 Trade and Other Payables

	2026	2025
	$	$
Trade creditors	**1,124,725**	804,501
Sundry creditors	**1,876,798**	2,436,300
Income in advance	**22,745**	59,599
Contract liability	**1,137,602**	1,513,290
Project liabilities	**497,952**	497,952
Related party payables	**471,333**	-
	5,131,155	5,311,642

Contract liabilities

Liabilities are recognised for funding where performance obligations have not been satisfied at balance date. The Group recognises revenue in surplus or deficit when or as it satisfies its obligations under the contract.

Project liabilities

Project liabilities reflect grant monies unspent at balance date which are transferred to the subsequent funding period as allowed under the funding agreement.

Amounts recognised as project liabilities are held specifically for property development works at Goodwins Road Morisset and have a restricted use as prescribed by Department of Family and Services – Ageing, Disability and Home Care (DFACS – ADHC).

10 Provisions

Provision for make-good	**883,638**	505,682
Provision for workers compensation insurance	**2,018,989**	2,887,242
	2,902,627	3,392,924

Provision for make-good

The provision for make-good relates to leased property where the Group has current and expired leases on a month to month rollover. The provision is measured at the value of management's best estimate in accordance with lease agreement conditions of the outflow required to settle the obligation at the end of the reporting period.

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10 Provisions

Provision for workers compensation insurance

The provision represents the estimated liability at balance date for premium adjustments under the Loss Prevention and Recovery (LPR) Premium Model and reflects management's best estimate of future outflows required to settle the obligation.

Under this model, workers compensation premiums are retrospectively adjusted over a four-year period following the year of insurance, based on the ultimate claims cost for that year. Adjustments are made at 24, 36 and 48 months post renewal, subject to minimum and maximum premium thresholds. Historical claims information has been included in determining the provision at balance date as Samaritans Foundation entered this model in 2024.

11 Employee Benefits

	2026	2025
	$	$
CURRENT		
Employee benefits	**3,798,102**	5,044,287
NON-CURRENT		
Employee benefits	**164,945**	255,694

Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees. This encompasses annual leave accrued to the end of the reporting period and long service leave accrued up to 30 June 2025. Long service leave obligations in relation to employee tenure from 1 July 2025 are now covered under the NSW Community Services industry portable long service leave scheme (PLSLC). See Note 2d) for further details.

Employee benefits that are expected to be 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 twelve months 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 national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

Employee benefits are presented as current liabilities in the statement of financial position if the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

Contributions are made by the Company to an employee superannuation fund and are charged as expenses when incurred.

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Notes to the Financial Statements
For the Year Ended 30 June 2026

12 Reserves

	2026	2025
	$	$
Financial assets revaluation reserve	**582,752**	756,358
Financial assets revaluation reserve		
Movements during the year		
Opening balance	**756,358**	274,434
Revaluation to fair value - investment in Endowment fund	**(173,606)**	481,924
Closing balance	**582,752**	756,358

Financial assets revaluation reserve

The financial assets reserve records revaluation increments and decrements that relate to investments classified as financial assets at fair value through other comprehensive income.

13 Contingent Liability

Capital funding has previously been provided by the Department of Family and Services – Ageing, Disability and Home Care (DFACS – ADHC) for the purpose of purchasing property. Guidelines from DFACS – ADHC provide that the capital funding will only be repaid to DFACS – ADHC upon disposal of the properties, in proportion to the purchase funded by DFACS – ADHC.

A property liability will only be recognised in future periods should the sale of a property occur and the funds are to be returned to DFACS – ADHC. The proportional written down value of the properties funded by DFACS – ADHC for the Group at 30 June 2026 is $4,618,019 (2025: $5,123,536).

14 Remuneration of Auditors

HLB Mann Judd Assurance (Newcastle) Pty Ltd:		
Audits of Samaritans and controlled entities		
- audit of financial reports	**85,000**	81,500
- audit of acquittal statements	**12,000**	12,600
Preparation of financial reports	**3,375**	3,500
Total	**100,375**	97,600

15 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Group:		
Employee benefits total	**1,829,423**	1,171,678

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Notes to the Financial Statements
For the Year Ended 30 June 2026

16 Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. The following transactions occurred with related parties:

The following transactions occurred with related parties:

	Note	2026	2025
		$	$
The Anglican Diocese of Newcastle General Fund and Budget Account			
Revenue:			
Corporate shared services (net)	(a)	**348,140**	535,789
Lease of motor vehicles to Anglican Diocese of Newcastle		**32,985**	20,867
Expenditure:			
Payment for insurance coverage to other related parties		**728,299**	622,990
Payment for chaplain's stipend and leave entitlements to other related parties		**396,423**	371,684
Payment for chaplain's retreats and conferences to other related parties		**-**	32,914
Payment for redress contribution to other related parties		**169,044**	32,635
Payment for consulting services to other related parties		**428,393**	320,268
Anglican Care			
Revenue:			
Corporate shared services (net)	(a)	**-**	1,726,184
Lease of motor vehicles to Anglican Care		**349,714**	192,995
Expenditure:			
Corporate shared services (net)	(a)	**638,844**	-
Employee entitlements transfer		**130,511**	-
Assets:			
Corporate shared services (net) capitalised IT wages		**32,326**	-
Liablilities:			
Provision for employee entitlements		**(1,126,347)**	-
Newcastle Anglican Schools Corporation			
Revenue:			
Corporate shared services (net)	(a)	**1,928,389**	1,419,609
Anglican Savings and Development Fund			
Assets:			
Total funds deposited with the Anglican Savings and Development Fund		**16,201,940**	17,496,457
Revenue:			
Interest earned on funds deposited with the Anglican Savings and Development Fund		**399,725**	835,430

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Notes to the Financial Statements
For the Year Ended 30 June 2026

16 Related Party Transactions

	Note	2026	2025
		$	$
Trustees of Church Property for the Diocese of Newcastle			
Assets:			
Investment in Endowment fund		**6,440,242**	6,550,242

(a) Corporate shared services

The Corporate shared services framework operates in accordance with the Inter-Agency Cost Recovery Policy. Under this framework Corporate support services such as Quality and Risk, Information Technology and Communications, Asset Management, Finance and People and Culture operate as a Diocesan pooled resource and provide services and office accommodation to all Diocesan operations and agencies. The personnel providing the services are employed by both Anglican Care (a related party) and Samaritans and other associated costs are also incurred by both Anglican Care and Samaritans. These costs are recovered from each Diocesan Agency in proportion to the services received.

(b) The Group's related parties are as follows:

(i) Key Management Personnel of the Group

The Board has determined that key management personnel are the Bishop, Assistant Bishops, Chief Executive Officer, the Executive Leadership Team and Board Members. These positions have been identified as having authority and responsibility for planning, directing and controlling activities of the Diocese and directly or indirectly impacting the activities of Newcastle Anglican Corporation, the Samaritans Foundation, Anglican Care, the Newcastle Anglican Schools Corporation, the Trustees of Church Property for the Diocese of Newcastle and the Anglican Savings and Development Fund.

(ii) Board Members

The names of the Board Members in office at any time during, or since the end of the year are as they appear in the Board Members Report. Remuneration of Board Members are charged to the Group from a related party.

The following executive positions were considered key management personnel during the financial year:

2026

Name	Position	Employing Entity
J Barriga	Chief Executive Officer	Samaritans Foundation
N Klasen	Executive Director People & Culture (Until 24/10/2025)	Samaritans Foundation
C Fairley	Executive Director NDIS & Community	Samaritans Foundation
D Clancy	Executive Director Education (Until 17/02/2026)	Samaritans Foundation
S McIntyre	Executive Director Family and Community Services (Appointed 17/11/2025)	Samaritans Foundation
A Ryan	Chief Financial Officer, Interim Executive Director Asset Management	Anglican Care
B Twomey	Executive Director Residential Aged Care	Anglican Care

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Notes to the Financial Statements
For the Year Ended 30 June 2026

16 Related Party Transactions

(b) The Group's related parties are as follows:

Name	Position	Employing Entity
L Scott	Executive Director Quality, Risk and Safety (Appointed 19/09/2025, Until 12/02/2026)	Anglican Care

2025

Name	Position	Employing Entity
J Barriga	Diocesan Chief Executive	Samaritans Foundation
N Klasen	Executive Director People & Culture	Samaritans Foundation
C Fairley	Executive Director NDIS & Community	Samaritans Foundation
R Cornish	Executive Director Family & Community Services (Until 27/02/2025)	Samaritans Foundation
D Clancy	Executive Director Education	Samaritans Foundation
A Ryan	Executive Director Finance	Anglican Care
L Wilson	Executive Director Quality, Risk & Safety (Until 15/05/2025) Interim Executive Director People Care (Until 24/03/2025)	Anglican Care
B Twomey	Executive Director Residential Aged Care (Appointed 24/03/2025)	Anglican Care
A McCabe	Executive Director of Infrastructure (Appointed 8/07/2024, Until 14/03/2025)	Anglican Care

For details of remuneration disclosures relating to key management personnel, refer to Note 15: Key Management Personnel Disclosures.

17 Capital and Leasing Commitments

a) Operating lease receivable

Under the National Registration System as a Community Housing Provider all tenants are required to have a periodic lease agreement in place. These lease agreements do not have an end date but they are subject to a 90 days clause, whereby a tenant must give their landlord 90 days' notice when they are vacating a property.

b) Project commitments

The Group has entered into contracts for various IT projects during the year. The remaining commitment of these projects is $289,496 (2025: $203,000).

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Notes to the Financial Statements
For the Year Ended 30 June 2026

18 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

	2026	2025
	$	$
Surplus/(deficit) for the year	**(5,953,657)**	(2,701,016)
Non-cash flows in surplus/(deficit):		
Depreciation of non-current assets	**1,609,706**	1,599,639
Depreciation of right of use assets	**460,875**	703,426
Interest expense on lease liabilities	**70,895**	84,767
Transfer capital WIP to expense	**-**	10,224
Net surplus on disposal of property, plant & equipment	**(4,649)**	(321,534)
Change in operating assets and liabilities		
(increase)/decrease in trade and other receivables	**2,858,849**	(935,332)
increase/(decrease) in grant funding liabilities	**(412,542)**	(845,828)
increase/(decrease) in trade and other payables	**232,055**	(287,093)
increase/(decrease) in employee benefits	**(2,308,940)**	1,203,120
Cashflows from operations	**(3,447,408)**	(1,489,627)

19 Financial Risk Management

The main risks the Group is exposed to through its financial instruments are liquidity risk and market risk consisting of interest rate risk and price volatility risk. The Group's financial instruments consist of deposits with the Anglican Savings and Development Fund – Diocese of Newcastle, banks, investments in equities, accounts receivable, and payables.

The totals for each category of financial instruments are as follows:

Financial assets at amortised cost		
Cash & cash equivalents	**6,364,257**	5,921,890
Trade and other receivables	**3,421,705**	6,280,554
Financial assets - term deposits - at amortised cost	**7,994,570**	14,301,480
Financial assets at fair value through other comprehensive income		
Financial assets – endowment funds - at fair value	**6,982,994**	7,306,600
Total Financial Assets	**24,763,526**	33,810,524
Financial liabilities at amortised cost		
Trade and other payables	**5,131,155**	5,311,642
Lease liability	**1,910,459**	1,505,345
Total Financial Liabilities	**7,041,614**	6,816,987

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Samaritans Foundation Diocese of Newcastle

ABN 38 574 464 524

Notes to the Financial Statements
For the Year Ended 30 June 2026

20 Events Occurring 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.

21 Disclosure of the Composition of the Group

These consolidated financial statements and notes represent those of Samaritans Foundation and Controlled Entities (the 'Consolidated Group' or 'Group'). The Controlled Entities are 100% owned. The Consolidated Group consists of:

Samaritans Foundation (Parent Entity) (Deductible Gift Recipient – DGR) ABN – 38 574 464 524

Enhanced Living Options Central Coast Pty Limited (DGR) ABN – 34 098 658 836

Enhanced Living Options Hunter Mid North Coast Pty Limited (DGR)] ABN – 23 098 658 792

Community Services Hunter Mid North Coast Pty Limited (DGR) ABN – 30 098 658 818

Enhanced Living Options Newcastle Lake Macquarie Pty Limited (DGR) ABN – 41 131 340 111

Samaritans Housing (DGR) ABN – 70 614 051 641