Companion House Assisting Survivors
of Torture and Trauma Inc.

Companion House



ANNUAL REPORT

2025/26

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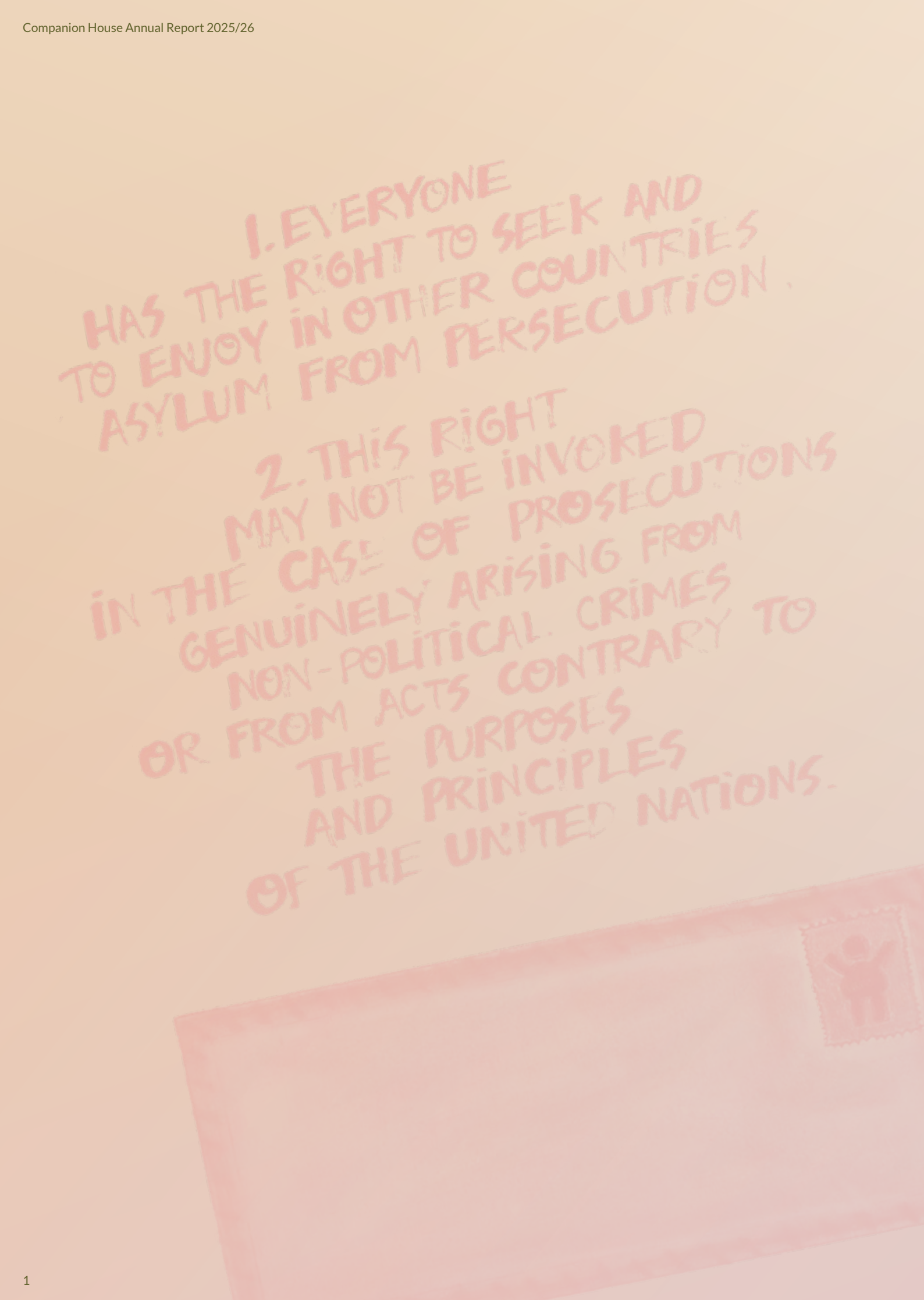
1. EVERYONE
HAS THE RIGHT TO SEEK AND
TO ENJOY IN OTHER COUNTRIES
ASYLUM FROM PERSECUTION.
2. THIS RIGHT
MAY NOT BE INVOKED
IN THE CASE OF PROSECUTIONS
GENUINELY ARISING FROM
NON-POLITICAL CRIMES
OR FROM ACTS CONTRARY TO
THE PURPOSES
AND PRINCIPLES
OF THE UNITED NATIONS.

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COMPANION HOUSE **VISION, MISSION AND PRINCIPLES**

Vision Statement

A community that supports the health, wellbeing and human rights of people who come to Australia seeking protection from persecution, war and torture.

Mission Statement

Advance the health, well-being and human rights of people who have sought safety in Australia from persecution, torture and war.

Principles of Service

1. We promote and respect human rights encompassing the values of respect, dignity and equality for every person.
2. We acknowledge and respect the strength of our clients and promote self-determination and informed choice.
3. We foster professionalism through evidence-based practice, our accountability to clients and the community, and strong staff collegiality.
4. We foster partnership and collaboration with clients, partners, funders and community.
5. We work within a framework of recovery that is based on building safety and control, fostering connections and belonging, and building meaning, justice and dignity.

Acknowledgement of Country

We acknowledge the Traditional Owners of the land, the Ngunnawal and Ngambri people and pay our respects to Elders past, present and emerging.

As a community-based organisation dedicated to supporting adults and children who have experienced persecution, torture and war-related trauma, we recognise the historical and contemporary impacts of colonisation and support the self-determination of Indigenous Australians.

We recognise and greatly admire the strength and resilience of Indigenous Australians.

We acknowledge the rich knowledges and cultures of Aboriginal and Torres Strait Islander peoples who have cared for this land since time immemorial and continue to do so. We acknowledge the role of local traditional custodians and knowledge holders in Canberra, where our organisation is based.

We value and appreciate that Indigenous Australians have stood alongside asylum seekers and refugees at many points throughout history to show solidarity in connection, advocacy and community. We highlight in particular the advocacy of Yorta Yorta Elder, William Cooper, who led a delegation to the German Embassy in 1938 to protest against attacks on the Jewish Community by the Nazis in Germany.

COMPANION HOUSE **GOALS**

GOAL 1

Health Care

Safety, control and dignity

People from a refugee background and asylum seekers have access to quality primary health care and access to health services which foster well-being, bodily integrity and recovery.

GOAL 2

Therapeutic services for recovery

Safety, control, meaning, justice, dignity and connection

Survivors of torture and trauma have access to therapeutic services which build safety and control, meaning, justice and dignity and foster connections and belonging.

GOAL 3

Community education and advocacy

Safety, dignity, justice and connection

The community welcomes asylum seekers and people from a refugee background, and is sensitive to the needs and strengths of survivors of torture and trauma.

GOAL 4

Community capacity building and casework

Safety, connections, skills, knowledge and justice

Communities, families and individuals affected by torture and trauma are strong, respected, and skilled and can access justice.

GOAL 5

Human Rights

Safety, dignity and justice

Human rights principles and focus on justice underpin our work and our expertise about human rights issues inform policy makers and the community at large.

GOAL 6

Quality Governance and Management

Safety, dignity and justice

Companion House is a high quality and responsive service with excellent governance and management.

FROM THE **BOARD**



Tara Gutman, Board Chair on behalf of the Board of Companion House

Tara's father and three of her grandparents came to Australia as refugees. Tara began her legal career working in the arts and entertainment industry in Sydney, before taking up a pro bono role 20 years ago developing the court to try Khmer Rouge crimes in Cambodia. She has since worked in international law and advocacy roles with Cambodian Government, UNDP and the Red Cross. Now with Lexbridge Lawyers, she specialises in international humanitarian law, protection of cultural heritage and human rights.

For Companion House, 2025–26 was a year of relief and reflection. After fourteen years, the status of most people who arrived by boat in 2012 and 2013 was finally resolved. The Board shares the relief Kathy describes, while recognising the lasting harm caused by prolonged uncertainty, family separation, and hardship. Their experience of injustice reaffirms why basic human rights must stay central to our advocacy and services.

This report also highlights the reach and complexity of Companion House's daily work: primary health care for 1,502 active patients, specialist counselling for 245 adults and children, and practical casework, community programs and financial assistance for households with little or no income. Regrettably, demand remains intense and waitlists are much longer than we would wish; sustaining high-quality, trauma-informed services work requires stable funding, skilled staff and sound practices.

For the Board, protecting the trust placed in Companion House is a key responsibility. We welcomed the organisation's continued accreditation against national general practice and mental health standards, the external cyber security review and achievement of Essential Eight Level 1 compliance. While these measures are less visible than frontline services, they are fundamental to safeguarding clients' privacy and ensuring the organisation remains accountable.

Our deepest thanks go to our inimitable Director, Kathy, for this her twenty-fifth annual report, and to every member of her wonderful, hard-working, compassionate staff. Their combined experience, judgement and long-term relationships with clients and communities are Companion House's greatest strength. We also thank our funders, donors, partners and volunteers - our success depends on you. And, of course, all the people who entrust Companion House with their care. At a time when stability and decency are in short supply globally, the Board remains committed to supporting this vital local work with diligence, respect and a clear-eyed focus on the rights and dignity of every person.

TARA GUTMAN

BOARD CHAIR

Companion House

on behalf of the Board of Companion House

FROM THE **DIRECTOR**



Kathy Ragless

Kathy has 33 years' experience in the management of community programs, initiatives and organisations spread across ACT, South Australia and NSW in both community and government sectors. She comes with a Masters of Arts from the ANU, a Diploma of Business Management and decades of experience in community work.

This year marked the resolution of a chapter we have carried for a long time. Watching the status of people who arrived by boat between 2012 and 2013 finally resolve, after fourteen years of walking beside them, brought real relief. It has been a privilege to accompany this group through so much uncertainty, and to see so many of them finally reach solid ground. At the same time, we cannot separate that relief from sadness because fourteen years is a long time to wait, and for many it meant years lost, families kept apart, and hardship that no resolution can fully undo. None of this was carried by one person or one team. It took the whole of Companion House to support this group through such a long journey.

That fourteen-year journey is a reminder of how much patience and steady infrastructure this work demands, not just the compassion our staff bring to each person, but the systems and governance that quietly hold everything together over the long haul. This year we invested in an external cyber security review and achieving compliance against the Essential 8 framework developed by the Australian Signals Directorate. It might seem an unlikely companion to a story about torture survivors and asylum seekers, but protecting the safety, privacy and trust of the people we work with is very much part of the same commitment.

None of our work would be possible without the staff who choose to stay. Companion House has long benefited from a staff group with unusually deep tenure, people who build relationships with clients and communities over many years, not months, and who carry the kind of institutional memory that cannot be written down or handed over. That longevity is its own achievement and strength.

As I reflect on this, my twenty-fifth report, I remain profoundly grateful — to our staff, board, funders, donors, partners and volunteers, and above all to clients. The commitment to human rights and social justice underpins our service. In a world increasingly dismissive of these principles, it is indeed a privilege to be here with a community of service built on these foundations.

KATHY RAGLESS, AM

DIRECTOR
Companion House

Companion House Assisting Survivors
of Torture and Trauma Inc.

Companion House



SERVICE REPORT

2025/26

GOAL 1

GOAL ONE: HEALTH CARE

SAFETY, CONTROL AND DIGNITY

Primary Health Care

Funded by the ACT Health Directorate, Medicare and donors.

1502	253	2031	123	1430
active medical service patients	*new patients in 2025–2026*	*vaccines administered*	*patients with no Medicare*	*total hours of GP service*

The medical team is staffed by six GPs, three nurses, a nurse practitioner and two support staff/patient navigators.

The largest group of active patients were Arabic speakers, with Dari/Hazaragi speakers the next largest group, though patients came from 41 cultural backgrounds.

The service runs a dedicated STI/BBV program led by a nurse practitioner, focused on screening, vaccination, treatment and health education — 1204 screening tests were conducted over 2025–2026.

Service sustainability amid intense demand remains a core challenge; employment of a nurse practitioner has aimed to relieve pressure on GP appointment demand.

Key strengths of the service include care coordination, support navigating the health system, provision of vaccinations, and treatment of complex health conditions driven by years of health deprivation and trauma.

GOAL 2

GOAL TWO: THERAPEUTIC SERVICES FOR RECOVERY

SAFETY, CONTROL, MEANING, JUSTICE, DIGNITY AND CONNECTION

Counselling – Adults

Funded by the Commonwealth Department of Health, ACT Community Services Directorate and ACT Health Directorate.

213 *people used adult counselling services. Most common languages: Arabic, Farsi, Dari, Spanish and Tamil.*

Torture and trauma experience	Number of people
Physical torture	*55*
Environmental and sensory manipulation	*20*
Psychological torture	*80*
Sexual torture	*38*
Forced separation from significant others	*137*
Death of significant others	*115*
Arbitrary imprisonment, deprivation of liberty, kidnapping	*62*
Destruction of home	*76*

Counselling – Children and Young People

32 *children and young people used counselling services.*

Torture and trauma experience	Number of people
Death of significant others	*9*
Destruction of home	*8*
Forced separation from significant others	*18*
Adverse childhood experiences	*24*
Discrimination and harassment	*11*
Combat related experiences	*8*

Counselling – Group Programs

23 *people participated in two therapeutic groups: the Afghan Women's Group and the Arabic Speaking Men's Group.*

GOAL 3

GOAL THREE: COMMUNITY EDUCATION AND ADVOCACY

SAFETY, DIGNITY, JUSTICE AND CONNECTION

Training with other organisations

Training with other organisations to build understanding, skills and capacity to work with survivors of torture and trauma, work cross-culturally and use interpreters. Sessions covered:

- *Understanding the refugee experience and the impact of torture and trauma*
- *Communicating with trauma survivors from diverse language backgrounds*
- *Building safe connection and communication with people who have experienced trauma*
- *The fundamentals of working cross-culturally with survivors of trauma*
- *Working with young people from refugee backgrounds*
- *Refugee health*
- *Dealing with our own emotional reactions when working with trauma survivors*

Training particularly focused on health care workers and community sector workers.

33	638	48
training sessions delivered	*people participated*	*organisations participated*

Feedback from training sessions was overwhelmingly positive, with participants describing the sessions as "wonderfully structured," "delivered very professionally with clear passion for the work," "empathetic and safe," and "excellent, warm and welcoming style and manner."

GOAL 4

GOAL FOUR: COMMUNITY CAPACITY BUILDING AND CASEWORK

SAFETY, CONNECTIONS, SKILLS, KNOWLEDGE AND JUSTICE

Casework and Advocacy

Casework and advocacy with priority for torture survivors, families with children, young people, asylum seekers and temporary refugee visa holders. Services focused on housing, disability, migration, and a wide range of other life issues.

186 *active casework clients, including 46 young people and 48 asylum seeker households.*

Community work

Partnerships with community members utilising community strength and capacity, focused on health, wellbeing and community building and connection. 389 participants took part in 39 events and activities over the year, with the community team collaborating closely with the medical and counselling teams throughout — the Rainbow Social Club for people from refugee backgrounds stood out as a particularly strong collaboration between counselling and community development.

Community sessions	Number
Sessions with people from Afghanistan (physical and mental health, family excursions, community building, social entitlements)	*14 sessions*
LGBTIQA+ Social Club discussions, activities and excursions	*12 sessions*
Sessions with newly arrived Arabic speakers (health care, women's health, mental health, wellbeing, asthma and diabetes management, community visits)	*7 sessions*
Wellbeing discussions and activities with young people from Dickson College	*5 sessions*
Karen community MasterChef competition	*1 session*

Also supported the Canberra Palestinian Community with two activities reaching 130 people.

Education and employment

Services, advocacy and partnerships to build pathways to education and employment, identifying job pathways and sourcing employment and training in partnership with Multicultural Hub.

38 *employment clients supported in 2025–2026.*

Scholarships

Scholarships for university, vocational training, school support and driving lessons, with 90% of funding directed to asylum seekers and priority given to young people.

Scholarship spending	Amount
School costs for children	*$600.00*
Study at CIT (English language, project management and IT) for 6 students	*$5,854.00*
Support for two university students studying nursing and dentistry	*$4,871.00*
Driving scholarships for 2 young asylum seeker women	*$1,090.90*
Vocational training	*$800.00*
Sports scholarships for young people, children and vulnerable adults	*$2,270.00*
Total	**$15,485.90**

17 *people received scholarships for tertiary study and training in total.*

Financial support

Humanitarian Fund

Funded by the ACT Office of Multicultural Affairs, delivered in partnership with Canberra Refugee Support and St Vincent de Paul.

$106,670 *granted to asylum seekers without income for rent and living expenses.*

Donations

Funded by donors.

$106,660 *granted to asylum seekers and other people experiencing significant financial disadvantage. The largest areas of spending were accommodation and living allowance ($24,611), migration ($14,422) and gift vouchers/food ($14,407), which together made up over half of total donation spending.*

Other significant categories included pharmacy ($4,433), utilities and telephone ($3,584), sport, recreation and commemoration ($3,165), pathology/imaging ($2,862) and transportation/travel ($2,145), with smaller amounts covering dental, medical, optical, hearing and speech, education, migration-related admin, and other essential costs.

41 *asylum seeker households with no income or very little income received financial relief and rental payments.*

Food, bus tickets and food bank vouchers

The food pantry was generously stocked by Helping ACT, with donations also from U3A and other private donors.

$3,808.64 was distributed via bus tickets ($168.64), gift vouchers ($1,000.00) and food bank vouchers ($2,640.00).

114 *households received food relief from the pantry.*

GOAL 5

GOAL FIVE: HUMAN RIGHTS

SAFETY, DIGNITY AND JUSTICE

Asylum seekers

Over 2025–2026, Companion House maintained a strong focus on advocacy and assistance to fast-track applications for people who arrived in Australia as asylum seekers by boat between 2012 and 2013. We worked with this group for around 14 years, and the resolution of the status of most of this group of people has been a real relief for all.

Companion House advocated for systems and partnerships to support the basic needs and rights of asylum seekers in our community.

We note the very long journey many asylum seekers have had, the despair this has created, and the resilience and capabilities asylum seekers offer our community.

Some of the asylum seekers we worked with had prolonged immigration detention experiences, either onshore or offshore, before entering our community, which was a contravention of asylum seeker rights and creates long-term physical and mental health harm.

Companion House worked with 212 *asylum seekers over the 2025–2026 year.*

Companion House continued our commitment to asylum seekers through:

- *Granting of ACT Asylum Seeker Access Cards and maintenance of data*
- *Provision of medical care for asylum seekers, including asylum seekers without income*
- *Payment of medications for asylum seekers without income*
- *Scholarships program for asylum seekers seeking tertiary education in partnership with the University of Canberra*
- *Scholarships for people in training and skills building*
- *Partnership with Canberra Refugee Support and St Vincent de Paul to provide rental payments and living allowance to asylum seekers with no income through donations*
- *Partnership with Office of Multicultural Affairs (OMA) to manage OMA Humanitarian Discretionary Funds for asylum seekers without income*
- *Provision of a small amount of pro bono migration assistance and sourcing of migration assistance and advice*
- *Prioritisation of asylum seekers in casework and employment services*
- *Advocacy to policy makers*

ACT Asylum Seeker Access Card

Grant of entitlement and ID card to enable asylum seeker access to ACT Government funded services, in partnership with the Office of Regulatory Services and Office of Multicultural Affairs.

120 *Access Cards granted (28 children, 92 adults), covering 27 families and 47 individuals.*

Main countries of origin: Pakistan, Iran, Sri Lanka, Sudan and Afghanistan.

Children granted cards attend 15 *Canberra schools.*

Key advocacy issues

Companion House worked with services, policy makers and funders to advocate regarding:

- *Access to social entitlements, particularly social housing*
- *Support for asylum seekers without income living in destitution*
- *Understanding issues for LGBTIQA+ asylum seekers*
- *Asylum seekers' service access in the ACT*
- *Use of interpreters in service delivery across service systems, particularly in the health system*
- *Asylum seeker access to migration advice and assistance*
- *Health effects of long-term detention on people in indefinite detention*
- *Access to education for asylum seekers*

Key client demographics

Main languages spoken over 2025-2026 were Arabic, Dari, Hazaragi, Persian, Tamil, Karen.



GOAL 6

GOAL SIX: QUALITY GOVERNANCE AND MANAGEMENT

SAFETY, DIGNITY AND JUSTICE

Efficiency indicators

1. *100% of organisational expenditure is dedicated to achievement of identified strategic priorities each financial cycle — achieved 100% 2025–2026.*

2. *A minimum of 75% of total funds expended is dedicated to direct service delivery each financial year — achieved 2025–2026.*

3. *Staff structure maintains 80% of staff in direct service delivery against strategic priorities each financial year — achieved 2025–2026.*

4. *Overall client to staff ratios are maintained within 10% variation of 1:50 and do not significantly decline or increase in any given period each financial year — within variation 2025–2026.*

5. *Staff retention rates do not fall below the range of 8 average years of service or annual staff turnover of less than 10% in a year — average length of service 12 years.*



IMPACT SUMMARY **2025-2026**

1502

1502 active medical patients received primary health care

2031

2031 vaccines administered

123

123 people without Medicare received primary health care services

245

245 people (213 adults, 32 children/young people) accessed torture and trauma counselling services

17

17 people received scholarships for tertiary study and training

186

186 people accessed casework support, including 46 young people and 48 asylum seeker households

33

33 training sessions with external organisations, with 638 participants

41

41 asylum seeker households with no income or very little income received financial relief and rental payments

114

114 households received food relief from the pantry

23

23 people participated in therapeutic groups

389

389 people took part in 39 community sessions/events across Afghan, Arabic-speaking, LGBTIQA+ and young people's groups, plus the Karen community MasterChef

38

38 people received employment and training assistance

120

120 ACT Asylum Seeker Access Cards granted, assisting asylum seekers to access social entitlements



Glenn Flanagan and Saba Rawdhan at Arabic speakers outing to the Arboretum, Winter 2026



Karen Master Chef 2026

Accreditations

Companion House was accredited against the RACGP Standards for General Practice in March 2025, marking a third successive three-year accreditation cycle, and against the National Standards for Mental Health Services in December 2025, marking a fourth three-year cycle. Over 2025–2026, Companion House also invested in an external cyber security review with Solvry, a technology and risk advisory firm, achieving compliance against Level 1 of the Essential 8 in February 2026 — a set of risk mitigation strategies to protect against cyber threats, developed by the Australian Signals Directorate.

Companion House Assisting Survivors of Torture and Trauma Inc.

Companion House



FINANCIAL REPORT

2025/26

FINANCIAL REPORT **2025-2026**

Board Report

The Members of the Board present their report on Companion House Assisting Survivors of Torture and Trauma Incorporated "the Association" for the year ended 30 June 2026

The names of members of the Board in office throughout the year and at the date of this report, unless otherwise stated are:

M. Ahmad

A. Gerard (Secretary until 29 October 2025)

J. Ashton (Secretary from 30 October 2025)

T. Gutman (Chair)

D. Mahesan Divakaran (Treasurer from 30 October 2025)

M. Ewazi (Treasurer until 29 October 2025)

K. Ragless (ex officio)

M. Ali

Principal Activities

Companion House is a non government community based organisation working with adults and children who have sought safety in Australia from persecution, torture and war related trauma. The organisation provides medical, counselling and a range of community services. There was no change to the nature of this activity during the year.

Significant Changes in State of Affairs

No significant changes in the Association's state of affairs occurred during the year.

Operating Results

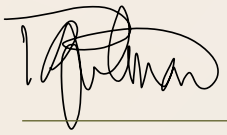
The surplus of the Association for the year amounted to $653 (2025 - $94,022).

After Balance Date Events

No matters or circumstances have arisen since the end of the reporting period which significantly affected or may affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future periods.

Likely Developments

The Association expects to maintain the present status and level of operations.



25-09-2026

Tara Gutman **Date**

Chair



25/9/2026

Diva Mahesan Divakaran **Date**

Treasurer

FINANCIAL REPORT **2025-2026**

Statement by Members of the Board

The Members of the Board have determined that the Association is not a reporting entity. The Board have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Members of the Board of the Association the financial report including the statement of profit or loss and other comprehensive income, statement of financial position, statement of changes in members' funds, statement of cash flows and notes to the financial statements are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act); and

1. *Presents a true and fair view of the financial position of Companion House Assisting Survivors of Torture and Trauma Incorporated as at 30th June 2026 and its performance for the year ended on that date;*

2. *Comply with Australian Accounting Standards to the extent described in Note 1; and*

3. *At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.*

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

25.09.2026

Tara Gutman **Date**

Chair

25/9/2026

Diva Mahesan Divakaran **Date**

Treasurer

THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
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AUDITOR'S INDEPENDENCE DECLARATION TO COMPANION HOUSE ASSISTING SURVIVORS OF TORTURE AND TRAUMA INCORPORATED UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 (ACNC ACT)

As the lead partner for the audit of the financial report of Companion House Assisting Survivors of Torture and Trauma Incorporated 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 no contraventions of:

(a) the auditor independence requirements under section 60-40 of the ACNC Act 2012 in relation to the audit; and

(b) any applicable code of professional conduct in relation to the audit.

Thomas Davis & Co.

THOMAS DAVIS & CO.

J.G.Ryan

J G Ryan PARTNER

Chartered Accountants

SYDNEY.
Date: 25 September, 2026

Liability limited by a scheme approved under Professional Standards Legislation.

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMPANION HOUSE ASSISTING SURVIVORS OF TORTURE AND TRAUMA INCORPORATED

Opinion

We have audited the financial report of Companion House Assisting Survivors of Torture and Trauma Incorporated, which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, statement of changes in members' funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Board.

In our opinion, the accompanying financial report of Companion House Assisting Survivors of Torture and Trauma Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

(a) giving a true and fair view of the Association's financial position as at 30 June. 2026 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 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 Association in accordance with the ACNC Act, 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Board Members for the Financial Report

The Board Members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board Members either intend to liquidate the Association 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 this financial report.

As part of an audit in accordance with 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 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 Association's internal control.

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

- Conclude on the appropriateness of the Board Members' 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 Association'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 Association 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.

Thomas Davis + Co.

THOMAS DAVIS & CO.

J G Ryan Partner

Chartered Accountants

SYDNEY,
Date: 25 September, 2026



FINANCIAL REPORT **2025-2026**

Statement of Financial Position
as at 30th June 2026

	Note	2026 $	2025 $
Current assets			
Cash and cash equivalents	3	1,124,722	1,192,171
Trade and other receivables	4	5,357	1,460
Investments	5	35,510	34,156
Lease Asset	6	2,750	10,998
Total current assets		**1,168,339**	**1,238,785**
Non-current assets			
Property, Plant and Equipment	7	6,967	8,389
Total non-current assets		**6,967**	**8,389**
Total assets		**1,175,306**	**1,247,174**
Current liabilities			
Creditors and accruals	8	51,088	89,041
Contract liabilities	9	322,090	340,510
Provisions	10	277,617	285,065
Lease Liability		3,012	8,700
Total current liabilities		**653,807**	**723,316**
Non-current liabilities			
Lease Liability		-	3,012
Total non-current liabilities		**-**	**3,012**
Total liabilities		**653,807**	**726,328**
Net assets		**521,499**	**520,846**
Members' funds			
Retained surplus/(deficit)	11	521,499	520,846
Total members' funds		**521,499**	**520,846**

The accompanying notes form part of these financial statements.

FINANCIAL REPORT **2025-2026**

Statement of Profit or Loss and Other Comprehensive Income

for the year ended 30th June 2026

	Note	2026 $	2025 $
Revenue	*2*	*3,452,766*	*3,385,163*
Employee Benefits		*(2,359,365)*	*(2,144,586)*
Depreciation		*(9,670)*	*(5,714)*
Computer Expenses		*(43,748)*	*(86,781)*
Insurance		*(96,541)*	*(97,509)*
Medical Contracts and Expenses		*(249,066)*	*(265,436)*
Program and Donation Expenditure		*(493,330)*	*(485,763)*
Rental Expenses		*(57,983)*	*(56,081)*
Other Expenses		*(142,410)*	*(149,271)*
Surplus / (Deficit) before Income Tax		**653**	**94,022**
Income Tax Expense	*1(c)*	-	-
Surplus/ (Deficit) after Income Tax		**653**	**94,022**
Other Comprehensive Income		-	-
Total comprehensive income attributable to the members of the association		**653**	**94,022**

The accompanying notes form part of these financial statements.

FINANCIAL REPORT **2025-2026**

Statement of Changes in Members' Funds

for the year ended 30th June 2026

	2026 $	2025 $
Accumulated Surplus - Beginning of Year	*520,846*	*426,824*
Surplus / (Deficit) after Income Tax	*653*	*94,022*
Other Comprehensive Income	-	-
Accumulated Surplus - End of Year	**521,499**	**520,846**



The accompanying notes form part of these financial statements.

FINANCIAL REPORT **2025-2026**

Statement of Cash Flows

for the year ended 30th June 2026

Cash flows from operating activities	Note	2026 $ Inflows (Outflows)	2025 $ Inflows (Outflows)
Interest received		*30,103*	*33,052*
Grants received		*3,098,697*	*3,052,396*
Other receipts		*300,295*	*337,222*
Payments to suppliers and employees		*(3,487,844)*	*(3,262,493)*
Net cash provided by / (used in) operating activities	**12**	**(58,749)**	**160,177**
Cash flow from investing activities			
Proceeds from the sale of property, plant and equipment		-	-
Payments for property, plant and equipment		-	-
Net cash provided by / (used in) investing activities		**-**	**-**
Cash flow from financing activities			
Hire purchase and lease payments		**(8,700)**	**(3,410)**
Net cash provided by / (used in) investing activities		**(8,700)**	**(3,410)**
Net increase / (decrease) in cash held		**(67,449)**	**156,767**
Cash at the beginning of the financial year		**1,192,171**	**1,035,404**
Cash at the end of the financial year	**3**	**1,124,722**	**1,192,171**

COMPANION HOUSE ASSISTING
SURVIVORS OF TORTURE AND TRAUMA INCORPORATED
A.B.N. 98 349 936 816

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

NOTE 1 - STATEMENT OF MATERIAL ACCOUNTING POLICIES

Financial Reporting Framework

These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting preparation requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act). The Members of the Board have determined that the association is not a reporting entity as there a no users dependent on general purpose financial statements.

Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicate that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Basis of Preparation

The financial report, except for cash flow information, has been prepared on an accruals basis. It is based on historical cost, and does not take into account changing values or, except where specifically stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated. The amounts presented in the financial statements have been rounded to the nearest dollar.

The following specific accounting policies, which are consistent with the previous period, unless otherwise stated, have been adopted in the preparation of this report.

Accounting Policies

(a) Revenue and other income

The association is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or income per AASB 1058: Income of Not-for-Profit Entities.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Revenue recognition (continued)

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, whereupon initial recognition of an asset, the association is required to consider whether any other financial statement elements should be recognised (eg. financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of taxes paid. Revenue is recognised for categories of income as follows:

Grants and donations
Contributed assets

If the association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives, these assets would be recognised in accordance with the recognition requirement of other applicable standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the association recognises related amounts (being contribution from owners, lease liabilities, financial instruments, provisions).

The association recognises income immediately in profit and loss and the difference between the initial carrying amount of the asset and the related amount.

Operating grants and donations

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficient specific performance obligations in accordance with AASB 15. When both these conditions are satisfied the association identifies each performance obligation relating to the grant, recognises a contract liability for these obligations and recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations the association recognises the asset received in accordance with the recognition requirements of other applicable accounting standards, recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions) and recognises income immediately in profit and loss as the difference between the initial carrying amount of the asset and the related amount.

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

If a contract liability is recognised as above, the association recognises income in profit and loss when or as it satisfies its obligations under the contract.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Revenue recognition (continued)

Interest received

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

Dividend income

The Association recognises dividends in profit or loss only when the Association's right to receive payment of the dividend is established.

Fundraising and other income

Fundraising and other income are generally recognised as revenue when received. Contributions that are received for specific purposes are recognised as revenue when the funds are expended. Where those funds have not been fully spent at balance date this revenue is recognised in advance.

(b) Employee Benefits

Provision is made for the association's liability for employee entitlements arsing from services rendered by employees to balance date. Employee entitlements expected to be settled within one year, together with entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year, have been measured at their nominal amount.

The association obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of accounts payable and other payables in the statement of financial position.

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

(c) Income tax

Taxation has not been provided for as the association is exempt for taxation under Div 50 of the Income Tax Assessment Act 1997 , as it is a public benevolent institution.

(d) Property, Plant and Equipment

Property, plant and equipment are brought to account at cost, less, where applicable, any accumulated depreciation.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Property, Plant and Equipment (continued)

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of the recoverable amount is made when impairment indicators are present (refer to note 1(e) for details of impairment).

The depreciable amount of all fixed assets, including leasehold improvements, are depreciated over their useful lives commencing form the time the asset is held ready for use, to their residual values. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The depreciation rates for each class of asset are as follows:

Asset	Rate	Method
Office and Other Equipment	10% to 40%	Straight line
Motor Vehicles	22.5%	Diminishing balance
Improvements	5%	Straight line

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gain and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(e) Impairment of assets

At each reporting date, the Association reviews the carrying values of its tangible and intangible 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 the value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate to estimate the recoverable amount of a class of asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Impairment of assets (continued)

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the same class of asset.

(f) Leases

At the inception of contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liablity are as follows:
- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantee;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exersise the options; and
- payment of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as as any initital direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) 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.

(h) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the association commits itself either purchase or sell the asset (trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction 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. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at transaction price if the trade receivables do not contain significant financing components or if the practical expedient was applied as specified in paragraph 63 of AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial Liabilities

Financial liabilities are subsequently measured at:
- amortised cost; or
- fair value through profit and loss

A financial liability is measured at fair value through profit and loss if the financial liablity is:
- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading;
- initially designed at fair value through profit or loss

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Financial Instruments (continued)

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense to profit or loss over the relevant period.

The effective interest rate is the internal rate of return on a financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:
- incurred for the purposes of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk to other comprehensive income enlarges or creates an acccounting mismatch, these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial Assets

Financial assets are subsequently measured at:
- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Financial Instruments (continued)

Measurement is on the basis of two primary criteria:
- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:
- the financial asset is managed solely to collect contractual cash flow;
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principlal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principlal amount outstanding on specified dates.;
- the business model for managing the financial asset comprises both contractual cash flow collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit and loss.

The Association initially designates a financial instrument as measured at fair value through profit and loss if:
- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "an accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that signficantly modifies the cash flows otherwise required by the contract.

The initial measurement of financial instruments at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity Instruments

At initial recognition, as long as the equity instrument is held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Association makes an irrevocable election to measure any subsequent changes at fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investments will still be recognised in profit or loss.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Financial Instruments (continued)

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Association's accounting policy.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(i) Trade and other payables

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

(j) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods are services tax (GST), except:

(i) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or

(ii) for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the taxation authority are presented as operating cash flows included in receipts from customers or payments to suppliers.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(k) Provisions

Provisions are recognised when the association 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(l) Economic Dependency

The Association's continuing operations are based on the understanding that there will be future government grants to cover ongoing commitments.

(m) Comparative Figures

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

Where the Association retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements must be presented.

(n) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best avaliable 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 Association.

Key Estimates

(i) Impairment

The Association assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Association that may be indicative of impairment triggers.

(ii) Plant and Equipment

As in indicated in Note 1(d), the Association reviews the useful life of plant and equipment on an annual basis.

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(n) Critical Accounting Estimates and Judgements (continued)

Key Judgements

(i) 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 to the goods or services promised.

(ii) Lease term and Option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the Association will make. The Association determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the entity.

(o) New and Amended Accounting Policies

AASB 2020-1: Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current.

The entity adopted AASB 2020-1 which amends AASB 101: Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It also clarifies the meaning of "settlement of a liability".

The adoption of the amendment did not have a material impact on the financial statements.

FINANCIAL REPORT **2025-2026**

Note 2 - Revenue

	2026 $	2025 $
Grants received	*2,746,866*	*2,635,544*
Medicare income	*374,148*	*377,842*
Donations received	*254,646*	*285,442*
Hall hire	*43,341*	*36,225*
Other income	*3,662*	*17,058*
Interest received	*30,103*	*33,052*
	3,452,766	**3,385,163**

Note 3 - Cash and Cash Equivalents

	2026 $	2025 $
Cash at bank & on hand	*1,124,722*	*1,192,171*
	1,124,722	**1,192,171**

Note 4 - Trade and Other Receivables

	2026 $	2025 $
Trade Debtors	*480*	*1,460*
GST Receivable	*4,877*	-
	5,357	**1,460**

Note 5 - Investments

	2026 $	2025 $
Term Deposit	*35,510*	*34,156*
	35,510	**34,156**

FINANCIAL REPORT **2025-2026**

Note 6 - Lease Asset

	2026 $	2025 $
Lease Asset	*15,122*	*15,122*
Less Accumulated depreciation	*(12,372)*	*(4,124)*
	2,750	**10,998**

Note 7 - Property, Plant and Equipment

	2026 $	2025 $
Building Improvements at cost	*17,215*	*17,215*
Less: Accumulated depreciation	*(12,300)*	*(11,503)*
	4,915	*5,712*
Plant and Equipment at cost	*105,817*	*105,817*
Less: Accumulated depreciation	*(105,756)*	*(105,709)*
	61	*108*
Motor Vehicles at cost	*68,934*	*68,934*
Less: Accumulated depreciation	*(66,943)*	*(66,365)*
	1,991	*2,569*
Total Property, Plant and Equipment	**6,967**	**8,389**

Note 8 - Trade and Other Payables

	2026 $	2025 $
Sundry Creditors and Accruals	*51,088*	*89,041*
	51,088	**89,041**

FINANCIAL REPORT **2025-2026**

Note 9 - Contract Liabilities

	2026 $	2025 $
Grants Received in Advance	*219,948*	*265,882*
Unexpended Donations	*102,142*	*74,628*
	322,090	**340,510**

Note 10 - Provisions

Current	2026 $	2025 $
Annual Leave	*178,332*	*187,526*
Long Service Leave	*99,285*	*97,539*
	277,617	**285,065**

Note 11 - Retained Surplus / (Deficit)

	2026 $	2025 $
Balance at the beginning of the year	*520,846*	*426,824*
Surplus / (Deficit) for the year	*653*	*94,022*
Other comprehensive income	-	-
Balance at the end of the year	**521,499**	**520,846**

FINANCIAL REPORT **2025-2026**

Note 12 - Reconciliation of Cash Flows

	2026 $	2025 $
Operating surplus / (deficit) from ordinary activities after income tax	*653*	*94,022*
Non-cash items		
Depreciation	*9,670*	*5,714*
Reinvested interest on investments	*(1,354)*	*(1,503)*
Change in operating assets and liabilities		
(Increase) / decrease in trade and other receivables	*(3,897)*	*(1,360)*
Increase / (decrease) in trade and other payables	*(37,953)*	*29,689*
Increase / (decrease) in contract liabilities	*(18,420)*	*40,370*
Increase / (decrease) in employee provisions	*(7,448)*	*(6,755)*
Cash flows provided by / (used in) operating activities	**(58,749)**	**160,177**

Note 13 - Related Party Transactions

Key Management Personnel Compensation

Any persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any Committee member is considered key management personnel.

The totals of remuneration paid to key management personnel of the company during the year are as follows:

	2026 $	2025 $
Key management personnel remuneration	*159,494*	*150,032*

Other Related Parties

There were no other related party transactions during the year. No Committee members received any remuneration during the year.

Note 14 - Events After Reporting Date

To the best of our knowledge there are no events occurring after balance sheet date that require reporting or adjustment.

PATRONS, BOARD, STAFF AND FUNDING

PATRONS

Justice Elizabeth Evatt AO
Professor William Maley AM

BOARD

Chair
Tara Gutman

Secretary
Alison Gerard

Treasurer
Mustafa Ewazi

Members
Mohammad Ali, Jennifer Ashton, Manar Ahmad, Diva Mahesan Divakaran

STAFF

Director
Kathy Ragless

COUNSELLING TEAM

Team Leader
Ina Toumo'ua

Counsellors
Elizabeth Price, Hanalei Bickley, Mary Pekin, Laura Cooling, Maegan Williams, Cherie Law (from November 2025)

External contractor
Megan Layton

COMMUNITY AND TRAINING TEAM

Team Leader
Glenn Flanagan

Projects and casework
Hongsar Channaibanya

Casework
Jennifer Tode

Projects and casework
Lailuma Haidari, Navya Garlapati, Saw Andrew Sein Saba Rawdhan

MEDICAL TEAM

Team Leader
Allison McGurgan

Medical Clinical Director
Dr Christine Phillips

Practice Nurses
Allison McGurgan (Lead), Carolyn Patrick (New Arrivals Lead), Janet Lennox, Lisa Clements

Nurse Practitioner
Stacey Graham

Support and patient navigation
Silvia Salas Meyer, Saw Andrew Sein

GPs
Dr Katrina Anderson, Tom McGuire, Dr Rosemary Vyber, Dr Stephanie Davis, Dr Rebecca Kathage

Visiting Consultants
Dr Nishad Samad (psychiatrist), Dr Ann Harrison (psychiatrist)

OPERATIONS TEAM

Team Leader
Loan Freeman

Accountant
Oki Widodo

Admin/Reception Staff
Saw Andrew Sein, Pam Mitchell with support from Navya Garlapati, Lailuma Haidari

Cleaning
Min Pai and Than Than

FUNDING

We acknowledge the following funding bodies and partners for their financial support:

Commonwealth Department of Health
Program Assisting Survivors of Torture and Trauma (PASTT) Counselling, training and community capacity building)

ACT Government Health Directorate
Counselling and primary health services

ACT Government Community Services Directorate
Children's program, community development program activities, work with young people, training and casework with families

Snow Foundation
University fees

Capital Health Network
Project work

Multicultural Employment Services
Employment support services

KEY PARTNERS

With special recognition of the very strong partnerships with Forum of Australian Services for Survivors of Torture and Trauma (FASSTT), Canberra Refugee Support (CRS), St Vincent de Paul, HelpingACT and Multicultural Hub over 2025–2026.

ACT Dental Program

ACT Mental Health Services

ACT Health Community Pediatrics Registrar Program

ACT Pathology

ADACAS Advocacy

Arthritis Foundation of the ACT

Asthma Australia

Australia-Karen Organisation of the ACT

Australian Mon Association Inc

Australian Presence Legal and Shamili Kugathas

Australian National University Medical School Academic Unit (AUGP)

Australian Red Cross

Belconnen Mall Medical Centre

Calvary Hospital Refugee Mentoring Program

Canberra Institute of Technology

Canberra Refugee Support (CRS)

Capital Pathology

Capital Chemists

Canberra Community Law Centre

Canberra Institute of Technology English Language Centre

Canberra Palestinian Community (CPC)

Care Financial Counselling

Celebration of African Australians

Cooleman Court Medical Centre

Directions Health

Dickson College Refugee Bridging Program

Feros Care NDIS Local Area Coordination

Forcibly Displaced Peoples Network

Forum of Australian Services for Survivors of Torture and Trauma (FASSTT)

Foodbank

Gungahlin Family Healthcare

GP Liaison Unit

Greenleaf Disability Services

HelpingACT

Health Protection Services – Vaccine Management Unit

Health Care Consumers Association of the ACT

Hyperdome Medical Centre

Interchange Health Cooperative Tuggeranong

International Rehabilitation Council for Torture Victims (IRCT)

Lesley Cioccarelli at Canberra Institute of Technology

Legal Aid ACT

Macquarie –Healthfount Medical

Multicultural Employment Service and Multicultural Hub

Multicultural Youth Affairs Network (MYAN)

My Medical Charnwood

Office of Multicultural Affairs (OMA)

Reach For Training Pty Ltd

Dickson College Secondary Introductory English Centre

The Religious Society of Friends

Refugee Council of Australia

Slater & Gordon Lawyers

Sexual Health and Family Planning ACT

Spectacle Subsidy Scheme

St Vincent de Paul

TranQuill Legal, Owen Harris Juris Doctor

University of Canberra

United Canberra Care, NDIS Services providers

Snow Foundation

Women's Legal Centre, special thanks to Vanessa Burn

Welcome Legal



THANK YOU

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The Australian National University Medical Students Society:

for their very generous provision of donations from their annual ANU Med Revue each year -much appreciated.

Generous donations from organisations:

Snow Foundation, Tall Foundation, Perpetual Foundation, students at St Francis Xavier College, St Paul's Anglican Church Manuka, Holy Covenant Anglican Church and Woden Valley Uniting Church.

Weekly stocking of Companion House pantry:

Helping ACT and Mohammad Ali for weekly food donations.

Donation of rental property:

Anne Marie Nichol for donation of rental property at cost for over 14 years — an outstanding contribution.

Generous donors to Companion House:

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University of Canberra:

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Psychiatrist network:

Dr John Saboisky, Dr Meredith Whiting and Dr Ann Harrison.

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Weekly free-range egg deliveries:

O'Connor Uniting Church and farmer Bernie Cusack. With special thanks to the late Vanessa Crimmons, who started this amazing project in 2020.

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Donations of material goods:

St Paul's Anglican Church Manuka, Claudia Hyles, Phoenix Knitters, Sandra McPhearson, Goodwin Village Farrer Craft Group.

Plant and fresh food donations:

Canberra Seed Savers Cooperative, O'Connor community gardens, U3A Monday Art Class Pantry, Wildflour Bakery, Coles Jamison, Bakers Delight Jamison, Michael Reid.

Companion House