

**ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION**

**ABN 87 004 076 475**

**FINANCIAL REPORT FOR THE YEAR ENDED**

**31 DECEMBER 2025**

**ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION**  
**ABN 87 004 076 475**

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**ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION**  
**ABN 87 004 076 475**

**DIRECTORS' REPORT**  
**As at 31 December 2025**

Your directors present this report on the company for the financial year ended 31 December 2025.

**Directors**

The names of each person who has been a director during the year and to the date of this report are:

Amanda Bamford - President  
Hugh Philip Possingham  
Gerard Early PSM  
Judith Hoyle  
Gary Nelson  
Jarrod Pittson  
Pamela Sutton-Legaud  
Tuanh Nguyen  
Penny McMullin  
Gillian Jervis  
Stephen Garnett

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

**Principal Activities**

In the past, the principal activities of the company were to encourage and facilitate the conservation and study of birds and their habitats, especially in the Australian region, and to provide its members with facilities to encourage participation.

Effective from 1 January 2012, the company merged with the Bird Observation & Conservation Australia to form a stronger truly national organisation, BirdLife Australia, pursuing the same objectives. The company transferred its membership, assets and liabilities to BirdLife Australia on 1 January 2012 and ceased operating.

**Objectives**

The company will continue as a subsidiary of BirdLife Australia for the purpose of receiving bequests.

**ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION**  
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**DIRECTORS' REPORT**  
**As at 31 December 2025**

**Information on Directors**

<b>Directors</b>	<b><u>Qualifications and Experience</u></b>
Amanda Robin Silberstein Bamford - President	BSc. (Hons) zoologist and science communicator, small business partner, Chair Herdsman Lake Regional Park CAC, President WA Gould League, member Community Grants & Awards committee.
Hugh Philip Possingham - Vice President	DPhil (Oxon), BSc (Hons, Adelaide), FRS, FAA, FNAS, Research Professor (University of Queensland), member Finance & Audit Committee/Australian Bird Fund Committee, Chair Community Grants & Awards Committee, Chair Australasian Ornithological Conference 2023.
Gerard Patrick Early (resigned 24/05/25)	MPA, BA, Grad Dip Admin, GAICD, environmental and public sector consultant, formerly Deputy Secretary of the Australian Government Environment Department, Chair Governance Committee
Judith Hoyle	BHSc, Nursing; Grad Dip Clinical Studies – Infection Control, Grad Cert Leadership and Management, Dip App Sci Nursing, Cert ICU, Cert STN, member Community Grants & Awards Committee, member Development Committee.
Penny McMullin	BCom (Accounting & Business Law), Chartered Accountant, ANZ, financial and marketplace analyst, member Finance & Audit Committee/Australian Bird Fund Committee.
Gary Charles Nelson (resigned 10/11/25)	BCA, Chartered Accountant, Chair Finance & Audit Committee/Australian Bird Fund Committee.
Jarrold Derek Pittson	BSc (Hons) Chemistry, PGDip Environmental Management & Legislation, member Governance Committee. Chair Development Committee.
Pamela Sutton-Legaud	MBA, GAICD, Board member Inner West Community Enterprises/Seddon Community Bank, Director of the Western Melbourne Tourism Board, Chair Hobsons Bay Community Fund and Chair Hobsons Bay Wetlands Centre.
Tuanh Nguyen OAM	B Com, LLB (Monash University), LLM (Melbourne University), member of Governance Committee
Gillian Jervis	BCom, M Applied Finance, Grad Dip Business (Governance), Certified Practising Accountant, environmental advocate and financial consultant, member Finance & Audit Committee/Australian Bird Fund Committee.
Stephen Garnett	PhD (Zoology & tropical veterinary Science), BSc (Hons, Zoology), Professor (Charles Darwin University), Senior Governmental Consultant and Conservation Officer, editor of Action Plan for Australian Birds, member Governance Committee.

**Meetings of Directors**

<b>DIRECTORS</b>	<b>Meetings eligible to attend</b>	<b>Meetings attended</b>
Amanda Robin Silberstein Bamford - President	5	5
Hugh Philip Possingham - Vice President	5	5
Gerard Patrick Early (resigned 24/05/25)	1	1
Judith Hoyle	5	5
Penny McMullin	5	4
Gary Charles Nelson (resigned 10/11/25)	4	4
Jarrold Derek Pittson	5	4
Pamela Sutton-Legaud	5	3
Tuanh Nguyen	5	5
Gillian Jervis	3	3
Stephen Garnett	5	5

**Dividends Paid or Recommended**

The company is a company limited by guarantee, has no share capital and declares no dividends.

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**DIRECTORS' REPORT**  
As at 31 December 2025

**Indemnification of Officers**

During the financial year, the parent company paid a premium in respect of a contract insuring the directors of the company (as named above), the Chief Executive Officer and all executive officers of the company and of any related body corporate against a liability incurred by such a director, secretary or executive officer to the extent permitted by the Corporations Law. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The company has not otherwise, during or since the financial year, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as such as officer or auditor.

**Proceedings on Behalf of the Company**

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the

company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

**Auditors' Independence Declaration**

A copy of the auditors' independence declaration is set out on page 4.

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



Amanda Bamford

Director



Hugh Possingham

Director

Dated this 30th day of April 2026

**RSM Australia Partners**

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## AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Royal Australasian Ornithologists Union and Controlled Entities for the year ended 31 December 2025, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the Australian professional accounting bodies; and
- (ii) any applicable code of professional conduct in relation to the audit.

*Rsm*

### RSM AUSTRALIA PARTNERS

*K J Dundon*

**K J DUNDON**  
Partner

1 May 2026  
Melbourne, Victoria

ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION  
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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	2025 \$	2024 \$
<b>Revenue from Ordinary Activities:</b>			
Revenue		-	-
<b>Total Revenue</b>		-	-
<b>Expenditure from Ordinary Activities:</b>			
Expenditure		-	-
<b>Total Expenditure</b>		-	-
<b>Operating deficit from ordinary activities</b>		-	-
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income for the year</b>		-	-

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2025**

	Note	2025 \$	2024 \$
<b>NET ASSETS</b>		-	-
<b>EQUITY</b>			
Reserves		-	-
Retained surplus		-	-
<b>TOTAL EQUITY</b>		-	-

The accompanying notes form part of these financial statements.

**ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION**  
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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Capital	Special Funds	Retained Surplus	Total
	\$	\$	\$	\$
<b>Balance at 31 December 2024</b>	-	-	-	-
Surplus attributable to members	-	-	-	-
<b>Balance 31 December 2025</b>	-	-	-	-

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	2025	2024
		\$	\$
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities		-	-
<b>Net decrease in cash held</b>		-	-
<b>Cash at the beginning of the financial year</b>		-	-
<b>Cash at the end of the financial year</b>		-	-

The accompanying notes form part of these financial statements.

ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION  
ABN 87 004 076 475

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

**1. MATERIAL ACCOUNTING POLICIES**

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Entity.

In the context of a not-for-profit charitable organisation, all references to "profit" and "loss" have been changed to "surplus" and "deficit".

**(a) Basis of preparation**

These general-purpose financial statements have been prepared in accordance with AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and the Australian Charities and Not-for-profits Commission Act 2012 ('ACNC Act').

In accordance with the special resolution passed in May 2011, the memberships, assets and liabilities of Bird Observation & Conservation Australia and the Royal Australasian Ornithologists Union were merged with BirdLife Australia on 1 January 2012. Bird Observation & Conservation Australia and the Royal Australasian Ornithologists Union have ceased to trade, but continue as registered companies, their purpose in the BirdLife Australia group being to receive bequests and ensure these are used to progress the shared objectives of the BirdLife Australia group in accordance with the wishes of the bequestor, where stipulated. These financial statements have been prepared under the historical cost convention.

**(b) Principles of consolidation**

The financial report covers the Royal Australasian Ornithologists Union as an individual parent entity. The Royal Australasian Ornithologists Union is a company limited by guarantee, incorporated and domiciled in Australia.

**(c) Income tax**

Owing to an exemption granted by the Australian Taxation Authorities, no provision for income tax is necessary.

**(d) Employee benefits**

All employees transferred to BirdLife Australia effective 1 January 2012.

**(e) Cash and cash equivalents**

For purposes of the statement of cashflows, cash includes deposits at call which are readily convertible to cash on hand and which are used in the cash management function on a day-to-day basis, net of outstanding bank overdrafts.

ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

1. **STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

(f) **Members' guarantee**

As a company limited by Guarantee, in the event of the Company being wound up, the liability of the members is limited to \$20 for each membership. There was 1 member at 31 December 2024 and 2025.

(g) **New, Revised or Amending Accounting Standards or Interpretations**

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

2. **MERGER WITH BIRDLIFE**

In accordance with the special resolutions passed in May 2011, the memberships, assets and activities of Bird Observation & Conservation Australia and the Royal Australasian Ornithologists Union were merged with BirdLife Australia. Assets and liabilities were transferred at their written down values as at 1 January 2012.

3. **DIRECTORS' REMUNERATION**

The following persons were directors of Royal Australasian Ornithologists Union during the year:

Amanda Bamford  
Gerard Early PSM  
Judith Hoyle  
Gary Nelson  
Jarrod Pittson  
Hugh Possingham  
Pamela Sutton-Legaud  
Penny McMullin  
Tuanh Nguyen  
Gillian Jervis  
Stephen Garnett

All of the directors act in an honorary capacity.

4. **CAPITAL AND LEASING COMMITMENTS**

The company had no commitments as at 31 December 2025 and 31 December 2024.

5. **RELATED PARTIES**

Transactions between related parties are on normal commercial terms and on conditions no more favourable than those available to other parties unless otherwise stated.

6. **COMPANY DETAILS**

The registered Office of the company, as at date of this report, is:  
Level 2, Main Building, 54 Wellington Street, Collingwood VIC

7. **CONTINGENT LIABILITIES**

The company had no contingent liabilities as at 31 December 2025 and 31 December 2024.

8. **EVENTS AFTER THE REPORTING PERIOD**

No other matters or circumstances has arisen since 31 December 2025 that has significantly affected, or may significantly affect the Company's operations, the results of those operations, or the Company's state of affairs in future financial years.

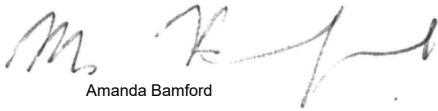
ROYAL AUSTRALASIAN ORNITHOLOGISTS UNION  
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**DIRECTORS' DECLARATION**

The directors of the company declare that:

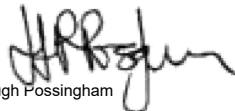
- 1 The financial statements and notes, as set out on pages 5 to 8 are in accordance with the ACNC Act 2012:
  - (a) comply with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
  - (b) give a true and fair view of the financial position as at 31 December 2025 and of the performance for the financial year ended on the date of the economic entity.
- 2 In the directors' opinion there are reasonable grounds to believe that the economic entity 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 directors.



Amanda Bamford

Director



Hugh Possingham

Director

Dated this 30th day of April 2026

## **INDEPENDENT AUDITOR'S REPORT To the Members of Royal Australasian Ornithologists Union**

### **Opinion**

We have audited the financial report of Royal Australasian Ornithologists Union, which comprises the statement of financial position as at 31 December 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the declaration by those charged with governance.

In our opinion, the financial report of Royal Australasian Ornithologists Union 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 registered entity's financial position as at 31 December 2025 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards – *Simplified Disclosures* under AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* 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 Royal Australasian Ornithologists Union in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to 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.

### **Other Information**

Those charged with governance are responsible for the other information. The other information comprises the information included in Royal Australasian Ornithologists Union's annual report for the year ended 31 December 2025, but does not include the financial report and the 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.

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, 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 Management and Those Charged with Governance for the Financial Report**

The Responsible Entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – *Simplified Disclosures* under AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), and for such internal control as the Responsible Entities 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, Responsible Entities are responsible for assessing Royal Australasian Ornithologists Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Royal Australasian Ornithologists Union or to cease operations, or has no realistic alternative but to do so.

The Responsible Entities are responsible for overseeing the registered entity's financial reporting process.

### **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 the 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

### **Independence**

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



**RSM AUSTRALIA PARTNERS**



**K J DUNDON**  
Partner

1 May 2026  
Melbourne, Victoria