



ANNUAL FINANCIAL REPORT

WestPride Archives

For the year ended 30 June 2026

Prepared for the Annual General Meeting

Prepared by Srishti Gupta, Treasurer

Final report

This report has been approved by the committee for presentation at the Annual General Meeting. It presents the reconciled cash position, receipts and payments, restricted grant position, approved honoraria commitment and quarterly BAS reconciliation.

Finalised on 19 August 2026

Treasurer's report

This special-purpose financial report presents WestPride Archives' cash receipts, cash payments and year-end financial position for the year ended 30 June 2026. It has been prepared for the Annual General Meeting from the supplied bank statements, quarterly business activity statements (BAS), prior Treasurer's Reports and committee-approved transaction classifications.

All three bank accounts reconcile to their 30 June 2026 statement balances. The full-year statements cover the Operational / Visa and Savings accounts from 1 July 2025 and the Gift Account from its opening on 22 September 2025. The separate January-June statement independently confirms the closing balances and annual interest.

Financial overview

Measure	Amount
Opening cash at bank	\$7,907.24
Total receipts	\$18,596.41
Total payments	\$11,753.34
Net increase in cash	\$6,843.07
Closing cash at bank	\$14,750.31
Approved honoraria commitment (paid July 2026)	\$1,500.00

Year in review

Grant income totalled \$17,050.00 and represented 91.7% of receipts. The National Library grant of \$6,050.00 was fully applied to the Preservation Needs Assessment, while the \$11,000.00 Department of Communities grant for the Gay Games project remained restricted at year-end.

Preservation-related payments totalled \$9,678.60, comprising the Preservation Needs Assessment and archival supplies. These payments represented 82.3% of total cash payments for the year.

The committee approved \$1,500.00 of Gay Games honoraria before year-end. A technical issue with the bank prevented the payments from being processed in June. They were completed in July 2026 and are disclosed as an approved commitment and subsequent payment, not as 2025-26 cash expenditure.

Treasurer's conclusion

Cash increased by \$6,843.07 during the year, from \$7,907.24 to \$14,750.31. Closing cash included the \$11,000.00 restricted Gay Games grant. After allowing for the approved \$1,500.00 honoraria commitment, \$9,500.00 of that grant remained uncommitted. Cash not subject to the Gay Games grant restriction was \$3,750.31.

Statement of receipts and payments

Cash basis for the year ended 30 June 2026

Receipts	Amount
Grants	\$17,050.00
Membership fees	\$500.00
Donations and gifts	\$325.00
Fundraising and event receipts	\$201.00
Interest	\$166.51
Refunds, reimbursements and other receipts	\$353.90
Total receipts	\$18,596.41

Payments	Amount
National Library preservation assessment	\$6,050.00
Archival supplies and preservation materials	\$3,628.60
ATO payments	\$505.00
Member reimbursements	\$392.99
Website and hosting	\$354.00
Events and registrations	\$310.00
Office and equipment	\$229.77
Professional memberships	\$165.00
Project and display supplies	\$87.98
Event refreshments	\$30.00
Total payments	\$11,753.34

Net increase in cash	\$6,843.07
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Grant receipts were the principal source of income during the year. Preservation work was the principal area of expenditure. The detailed transaction register and classification schedule are retained in the confidential working papers.

Bank balances and reconciliation

Account	Opening	Closing	Difference
Operational / Visa (...3994)	\$2,076.96	\$1,931.02	-
Savings (...3993)	\$5,830.28	\$12,697.98	-
Gift Account (...0586)	-	\$121.31	-
Total cash at bank	\$7,907.24	\$14,750.31	-

Annual interest of \$166.51 was independently confirmed: \$0.07 in the Operational / Visa account, \$165.13 in Savings and \$1.31 in the Gift Account.

Cash, restricted funds and commitments

Position at 30 June 2026	Amount
Closing cash at bank	\$14,750.31
Included: restricted Gay Games grant cash	\$11,000.00
Approved honoraria commitment from restricted grant	\$1,500.00
Remaining uncommitted restricted grant	\$9,500.00
Cash not subject to the Gay Games grant restriction	\$3,750.31

Statement of assets, liabilities and commitments

Position at 30 June 2026	Amount
Cash at bank	\$14,750.31
Total financial assets	\$14,750.31
Liabilities recorded in the supplied cash-basis records	-
Approved honoraria commitment (paid July 2026)	\$1,500.00

The honoraria are disclosed as an approved commitment rather than a 2025-26 cash payment or an accrual liability balance. No monetary value has been assigned to archival collections or equipment, and no other material financial assets or liabilities were identified from the supplied records.

Grant and restricted-fund schedule

Grant / project	Received	Paid by 30 Jun	Commitment	Uncommitted
National Library - Preservation Needs Assessment	\$6,050.00	\$6,050.00	-	-
Department of Communities - Gay Games	\$11,000.00	-	\$1,500.00	\$9,500.00
Total	\$17,050.00	\$6,050.00	\$1,500.00	\$9,500.00

Membership and donations summary

Category	Amount
Membership fees	\$500.00
Donations and gifts	\$325.00
Total membership and donations	\$825.00
Donations identified after DGR endorsement date	\$200.00

Restricted-fund position

At 30 June 2026, the National Library grant had been fully applied. The \$11,000.00 Gay Games grant remained restricted; after the approved \$1,500.00 honoraria commitment, \$9,500.00 remained uncommitted within that grant.

GST and BAS reconciliation

The four supplied activity statements cover each quarter from July 2025 to June 2026 and state that GST is accounted for on a cash basis. The table below reconciles the quarterly BAS results to the ATO account treatment and related bank movements.

Period / item	G1 sales	GST 1A	GST 1B	Result and settlement
Jul-Sep 2025	\$0.00	\$0.00	\$120.00	\$120 credit; refund received in the bank on 24 Oct 2025.
Oct-Dec 2025	\$6,050.00	\$550.00	\$183.00	\$367 debit before credit offset. The ATO applied the \$37 Jan-Mar credit, and \$330 was paid from the bank on 20 May 2026.
Jan-Mar 2026	\$49.00	\$4.00	\$41.00	\$37 credit; applied by the ATO against the Oct-Dec amount, with no separate bank receipt.
Apr-Jun 2026	\$11,000.00	\$605.00	\$1,000.00	\$395 credit shown on the supplied BAS. No bank receipt occurred by 30 Jun 2026, so it is excluded from 2025-26 cash receipts.

BAS totals and cash movement

Across the four BAS periods, GST on sales (1A) totalled \$1,159.00 and GST credits (1B) totalled \$1,344.00, producing a net \$185.00 credit across the quarterly calculations. The difference between that result and the year's bank cash movement reflects ATO credit offset and settlement timing.

ATO cash movement recorded in 2025-26	Amount
Payments to the ATO	\$505.00
Less: ATO refund received	\$120.00
Net ATO cash outflow	\$385.00
Reconciliation outcome	
The four quarterly BAS results, ATO credit offset and related bank movements are reconciled. Only cash received or paid by 30 June 2026 is included in the statement of receipts and payments.	

Separately, the bank statement records an ATO payment of \$175.00 on 31 July 2025. Because it predates settlement of the first BAS in the schedule above, it is presented separately from the four quarterly outcomes and is included in the \$505.00 total ATO cash payments.

Notes to the financial report

1. Basis of preparation

This is a special-purpose cash-basis financial report prepared for WestPride Archives' Annual General Meeting. Receipts are recognised when deposited and payments when they leave a WestPride Archives bank account between 1 July 2025 and 30 June 2026. Amounts are presented as gross cash movements.

2. Bank accounts and transfers

The Operational / Visa, Savings and Gift accounts have been reconciled to their bank statements. Inter-account transfers totalled \$9,688.33 in each direction, net to zero and have been excluded from reported receipts and payments. The Gift Account is included from its opening on 22 September 2025.

3. Membership fees, donations and DGR gifts

The committee approved the allocation of \$500.00 to membership fees and \$325.00 to donations or gifts. Of the gifts, \$200.00 was identified as received after WestPride Archives' DGR endorsement became effective on 16 September 2025. The payer-level schedule remains in the confidential working papers.

4. GST and BAS presentation

The \$120 September-quarter refund and \$330 payment agree to the bank, while the \$37 March-quarter credit was applied within the ATO account. The \$395 June-quarter credit shown on the supplied BAS was not received by 30 June 2026. The separate \$175 payment on 31 July 2025 is included in ATO cash payments without being assigned to one of the four quarterly outcomes.

5. Restricted grant and subsequent honoraria

The National Library grant was fully applied. The \$11,000.00 Gay Games grant remained restricted; after the approved \$1,500.00 honoraria commitment, \$9,500.00 remained uncommitted. A bank technical issue prevented the honoraria from being processed in June, and the payments were completed in July 2026. They are not included in 2025-26 cash expenditure.

6. Supporting records and confidentiality

Supporting records comprise the bank statements, four quarterly BAS documents, committee approvals and confidential working papers. The member-facing report contains aggregate figures and masked account numbers only; payer and transaction-level details must remain restricted to the Treasurer and authorised committee members.

Report status

All bank balances, cash totals, grant commitments and BAS cash movements reconcile to the supplied records. The confidential working papers contain the complete audit trail and control checks supporting this report.

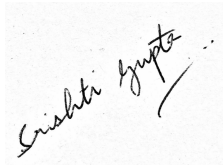
Treasurer's declaration

I declare that, to the best of my knowledge, this financial report accurately summarises the cash receipts, cash payments, bank balances, financial assets, liabilities and disclosed commitments of WestPride Archives for the year ended 30 June 2026, based on the records supplied and the classifications approved by the committee.

Name Srishti Gupta

Position Treasurer

Signature



Date 19/08/2026

Committee approval

Approved for presentation

The committee has approved the final membership and donation allocation, disclosure of the \$1,500.00 honoraria commitment and subsequent payment, the year-end cash position and presentation of this report to members at the AGM.

AGM motion

Motion

That the Annual Financial Report of WestPride Archives for the year ended 30 June 2026 be received and noted.