



2025 Summary Financial Statements



Save the Children

**Save the Children Australia
ACN 008 610 035
and Controlled Entities**

ACFID Code of Conduct Summary Consolidated Annual Financial Report for the year ended 31 December 2025

A copy of the full Consolidated Annual Financial Report and independent audit report for the year ended 31 December 2025 is available on our website – www.savethechildren.org.au.

Alternatively, you can request a hard copy which will be sent without charge. All such requests should be made to the Registered Office at 9/469 La Trobe Street, Melbourne or phone 03 7002 1600

Company Secretary: Lindsay Evans
Registered Office: 9/469 La Trobe Street, Melbourne VIC 3000
Telephone: 03 7002 1600

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Note to the Summary Consolidated Financial Report for the year ended 31 December 2025

Basis of preparation

The Summary Consolidated Financial Report has been prepared in accordance with the presentation and disclosure requirements set out in the Australian Council for International Development (“ACFID”) Code of Conduct and should be read in conjunction with the Save the Children Australia and Controlled Entities’ financial statements and accompanying notes. For further information on the Code, please refer to the ACFID Code of Conduct Guidance Document available at www.acfid.asn.au.

The Summary Consolidated Financial Report is an extract from the Save the Children Australia and Controlled Entities’ full Consolidated Annual Financial Report for the year ended 31 December 2025. The financial statements and specific disclosures included in the Summary Consolidated Financial Report have been derived from the full Consolidated Annual Financial Report.

The Summary Consolidated Financial Report does not and cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of Save the Children Australia and Controlled Entities as the full Consolidated Annual Financial Report.

A full description of the accounting policies adopted by Save the Children Australia and Controlled Entities may be found in the full Consolidated Annual Financial Report.

The Summary Consolidated Financial Report is presented in Australian dollars which is Save the Children Australia’s functional and presentation currency.

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Directors' Declaration for the year ended 31 December 2025

The Directors of Save the Children Australia ('Company') declare that the Summary Consolidated Financial Report comprising the Summary Consolidated Income Statement, Summary Consolidated Statement of Comprehensive Income, Summary Consolidated Statement of Financial Position, Summary Consolidated Statement of Cash Flows and Summary Consolidated Statement of Changes in Equity as set out on pages 4 to 8, is in accordance with the requirements set out in the *ACFID Code of Conduct* and has been derived from and is consistent with the full Consolidated Annual Financial Report of the Company and its controlled entities ('Consolidated Entity') for the year ended 31 December 2025.

In the Directors' opinion:

- (a) the full financial statements and notes of the Consolidated Entity are in accordance with the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* including:
 - (i) comply with Australian Accounting Standards, the *ACNC Regulations 2022* and any other mandatory professional reporting requirements, and
 - (ii) give a true and fair view of the Consolidated Entity's financial position as at 31 December 2025 and its performance for the year ended on that date.
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable, and

This declaration is made in accordance with a resolution of Directors:



.....
Larry Kamener
Chairman

Melbourne
25 March 2026

Save the Children Australia
ACN 008 610 035

Summary Consolidated Income Statement for the year ended 31 December 2025

| | CONSOLIDATED | |
|---|----------------|----------------|
| | 2025 | 2024 |
| | \$000 | \$000 |
| REVENUE | | |
| Donations and Bequests - monetary | 34,387 | 28,770 |
| Grants | | |
| - Department Foreign Affairs and Trade | 20,636 | 21,131 |
| - Other Australian | 69,834 | 62,105 |
| - Other overseas | 76,170 | 50,371 |
| Revenues from commercial activities | 26,847 | 24,987 |
| TOTAL REVENUE | 227,874 | 187,364 |
| OTHER INCOME | | |
| Investment income | 2,174 | 1,632 |
| Other income | 614 | 1,590 |
| TOTAL INCOME AND REVENUE | 230,662 | 190,586 |
| EXPENDITURE | | |
| International Aid and Development Programs Expenditure | | |
| International programs | | |
| - Funds to international programs | 107,922 | 76,845 |
| - Program support costs | 3,958 | 2,125 |
| Domestic Aid and Development Programs Expenditure | | |
| Domestic programs | | |
| - Funds to domestic programs | 55,316 | 51,575 |
| - Program support costs | 1,993 | 2,125 |
| Community Education | 4,827 | 4,081 |
| Fundraising costs (International and Domestic) | | |
| - Public - monetary | 10,589 | 11,616 |
| - Government, multilateral and private | 1,809 | 1,416 |
| Commercial activities (Domestic) | 26,306 | 22,891 |
| Accountability and Administration (International and Domestic) | 17,818 | 13,239 |
| TOTAL EXPENDITURE | 230,538 | 188,453 |
| Fair value gains/ (losses) on non-current financial assets at fair value through profit or loss | 1,357 | (607) |
| Net surplus from continuing operations | 1,481 | 1,526 |
| Total surplus of income is attributable to: | | |
| Members of Save the Children Australia | 1,012 | 1,733 |
| Non-controlling interests - Impact Investment Fund | 469 | (207) |
| TOTAL | 1,481 | 1,526 |

The accompanying notes form part of the summary consolidated financial report.

Save the Children Australia
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Summary Consolidated Statement of Comprehensive Income for the year ended 31 December 2025

| | CONSOLIDATED | |
|---|--------------|--------------|
| | 2025 | 2024 |
| | \$000 | \$000 |
| Net surplus from continuing operations | 1,481 | 1,526 |
| Other comprehensive income | - | - |
| TOTAL COMPREHENSIVE SURPLUS/(DEFICIT) FOR THE YEAR | 1,481 | 1,526 |
| Total comprehensive income is attributable to: | | |
| Members of Save the Children Australia | 1,012 | 1,733 |
| Non-controlling interests - Impact Investment Fund | 469 | (207) |
| TOTAL | 1,481 | 1,526 |

During the financial year, the entity had no transactions in relation to political or religious proselytisation programs.

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Summary Consolidated Statement of Financial Position as at 31 December 2025

| | CONSOLIDATED | |
|---|----------------|----------------|
| | 2025 | 2024 |
| | \$000 | \$000 |
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | 78,027 | 61,245 |
| Trade and other receivables | 10,720 | 8,098 |
| Other current assets - partner advances | 36,485 | 19,661 |
| Contract assets | 10,583 | 15,051 |
| Inventories | 848 | 1,181 |
| Total current assets | 136,663 | 105,236 |
| Non-current assets | | |
| Property, plant and equipment | 3,121 | 3,511 |
| Intangible assets | 2,207 | 3,590 |
| Right-of-use assets | 13,314 | 12,178 |
| Financial assets at amortised cost | 1,813 | 1,427 |
| Financial assets at fair value through profit or loss | 7,069 | 5,048 |
| Total non-current assets | 27,524 | 25,754 |
| TOTAL ASSETS | 164,187 | 130,990 |
| LIABILITIES | | |
| Current Liabilities | | |
| Trade and other payables | 12,944 | 13,333 |
| Provisions | 8,228 | 6,920 |
| Contract liabilities | 95,157 | 56,760 |
| Lease liabilities | 5,297 | 4,472 |
| Total current liabilities | 121,626 | 81,485 |
| Non-current liabilities | | |
| Provisions | 2,387 | 2,150 |
| Contract liabilities | 5,951 | 15,396 |
| Lease liabilities | 9,600 | 9,481 |
| Total non-current liabilities | 17,938 | 27,027 |
| TOTAL LIABILITIES | 139,564 | 108,512 |
| NET ASSETS | 24,623 | 22,478 |
| EQUITY | | |
| Accumulated surplus attributable to Save the Children Australia | 20,014 | 19,002 |
| Non-controlling interests | 4,609 | 3,476 |
| TOTAL EQUITY | 24,623 | 22,478 |

Save the Children Australia
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Summary Consolidated Statement of Changes in Equity for the year ended 31 December 2025

| | Accumulated Surplus \$000 | Non-controlling interests \$000 | Total Equity \$000 |
|--|------------------------------|------------------------------------|-----------------------|
| BALANCE AT 31 DECEMBER 2023 | 17,365 | 2,2644 | 20,009 |
| Total comprehensive income for the year | | | |
| Surplus/(Deficit) over expenditure for the year | 1,733 | (207) | 1,526 |
| Other movements through equity for the year | | | |
| Transactions with external unitholders in the Impact Investment Fund | - | 1,039 | 1,039 |
| Distributions from Impact Investment Fund to Save the Children Australia | (96) | - | (96) |
| BALANCE AT 31 DECEMBER 2024 | 1 9,002 | 3,476 | 22,478 |
| Comprehensive income for the year | | | |
| Surplus over expenditure for the year | 1,012 | 469 | 1,481 |
| Other movements through equity for the year | | | |
| Transactions with external unitholders in the Impact Investment Fund | - | 664 | 664 |
| BALANCE AT 31 DECEMBER 2025 | 20,014 | 4,609 | 24,623 |

Save the Children Australia
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Summary Consolidated Statement of Cash Flows for the year ended 31 December 2025

| | CONSOLIDATED | |
|---|----------------|----------------|
| | 2025 | 2024 |
| | \$000 | \$000 |
| Cash flows from operating activities | | |
| Cash received in the course of operations (inclusive of GST) | 261,991 | 210,827 |
| Cash paid in the course of operations (inclusive of GST) | (239,997) | (193,945) |
| Interest received | 2,174 | 1,632 |
| Interest paid on leases | (823) | (470) |
| Net cash provided by operating activities | 23,345 | 18,044 |
| Cash flows from investing activities | | |
| Proceeds from sale of property, plant and equipment | 21 | 1,091 |
| Payments for property, plant and equipment | (463) | (1,748) |
| Payments for intangible assets | (239) | (664) |
| Payments for financial assets at fair value | (664) | (1,300) |
| Net proceeds from applications for units - Impact Investment Fund | 664 | 1,177 |
| Net receipts from/(payments for) financial assets at amortised cost | 26 | (200) |
| Net distributions paid | - | (138) |
| Net cash used in investing activities | (655) | (1,782) |
| Cash flows from financing activities | | |
| Principal elements of lease payments | (6,190) | (5,948) |
| Net cash used in financing activities | (6,190) | (5,948) |
| Net increase in cash held | 16,500 | 10,314 |
| Exchange difference on cash and cash equivalents | 282 | 1,889 |
| Cash at the beginning of the financial year | 61,245 | 49,042 |
| CASH AT THE END OF THE FINANCIAL YEAR | 78,027 | 61,245 |



Independent auditor's report

To the members of Save the Children Australia

Our opinion

In our opinion, the accompanying summary consolidated annual financial report of Save the Children Australia (the Company) is consistent, in all material respects, with the audited annual financial report of Save the Children Australia for the year ended 31 December 2025, in accordance with the basis of preparation described in Note 1.

The summary consolidated annual financial report

The Company's summary consolidated annual financial report derived from the audited annual financial report of Save the Children Australia for the year ended 31 December 2025 comprises the:

- summary consolidated statement of financial position as at 31 December 2025
- summary consolidated statement of comprehensive income for the year then ended
- summary consolidated income statement for the year then ended
- summary consolidated statement of changes in equity for the year then ended
- summary consolidated statement of cash flows for the year then ended
- the related note to the summary consolidated annual financial report; and
- the directors' declaration

Summary consolidated annual financial report

The summary consolidated annual financial report does not contain all the disclosures required by *Australian Accounting Standards* and Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* applied in the preparation of the audited financial report of Save the Children Australia for the year ended 31 December 2025. Reading the summary consolidated annual financial report, therefore, is not a substitute for reading the audited annual financial report of Save the Children Australia.

The audited annual financial report and our report thereon

We expressed an unmodified audit opinion on the financial report in our report dated 25 March 2026.

Directors' responsibility for the summary consolidated annual financial report

The directors of Save the Children Australia are responsible for the preparation of the summary consolidated annual financial report in accordance with the basis of preparation described in Note 1.

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Auditor's responsibility

Our responsibility is to express an opinion on whether the summary consolidated annual financial report is consistent, in all material respects with the audited annual financial report and complies, in all material respects, with Section 8.3.2 of the *Australian Council for International Development (ACFID) Code of Conduct* based on our procedures, which were conducted in accordance with Australian Auditing Standard ASA 810 *Engagements to Report on Summary Financial Statements*.

A handwritten signature in cursive script that reads 'PricewaterhouseCoopers'.

PricewaterhouseCoopers

A handwritten signature in cursive script that reads 'JP'.

Jason Perry
Partner

Melbourne
25 March 2026



ACFID
MEMBER



In 2025, Save the Children Australia was supported by the Australian Government through the Australian NGO Cooperation Program (ANCP) to implement programs in Cambodia, Indonesia, Iraq, Papua New Guinea, Philippines, Solomon Islands, Sri Lanka, Tonga, Vanuatu and Vietnam; through the Australian Humanitarian Partnership (AHP) to implement programs in Bangladesh, Indonesia, Myanmar, Pakistan, Papua New Guinea, Philippines, Solomon Islands, Sri Lanka, Vanuatu, Vietnam; and through other Department of Foreign Affairs and Trade (DFAT) support for Lao PDR, Papua New Guinea, Solomon Islands and Vanuatu.

Save the Children Australia is a member of the Emergency Action Alliance (EAA), a collective of Australia-based aid organisations that uses its combined reach and resources to raise more money for greater impact.

Save the Children is a signatory to the ACFID Code of Conduct, a voluntary self-regulatory sector code of good practice. We are committed to fully adhering to the Code, conducting our work with transparency, accountability and integrity.



Save the Children

Save the Children Australia
Wurundjeri Woi-wurrung Country
Level 9/469 La Trobe St, Melbourne, Victoria, 3000

Cover photo: Julia Loersch / Save the Children Australia