



# Annual Report 2020

**KOOYOORA**

# Acknowledgement of Country

Kooyoora Ltd would like to acknowledge the traditional owners of the land on which it conducts its work; the land that was taken from them without consent, compensation or treaty. We recognise their continuing connection to land, water and culture. Our work is primarily conducted on Wurundjeri and the Dja Dja Wurrung country, both part of the Kulin nation, and we acknowledge elders past, present and emerging.

Kooyoora in Dja Dja Wurrung means “mountain of light.”

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**Building community-wide  
trust by enabling organisations  
to protect their people and  
provide safe, just responses.**

## **Our Board**



**Alison Goss**  
Director (Chair)



**Pauline Kelly**



**Bruce Thompson**



**Susan Halliday**



**Damian Neylon**  
(Appointed 19 May 2020)

**Jan Fitzgerald**  
(Appointed 17 July 2020,  
Resigned 21 August 2020)

# Our Team

<b>Fiona Boyle</b> Executive Director	<b>Sue Nunan</b> Administration
<b>Patrice Galgano</b> Director of Professional Standards and Legal Counsel	<b>Amanda Lincke</b> Director of Training & Education (Resigned 29 February 2020)
<b>Katrina Thomas</b> Director of Professional Standards	<b>Jack Lindsay</b> Project Worker (Resigned 17 February 2020)
<b>Trevor Walker</b> Redress Manager	<b>Marie Feeley</b> (Appointed 17 February 2020)
<b>Amy Collier</b> Intake & Quality Officer	<b>Chris Pegg</b> (Appointed 2 March 2020)
<b>Marcella Meagher</b> Administrative Officer	<b>Ellie Dickenson</b>

## Volunteer Structures for faith-based organisations

### Professional Standards Committee

<b>Daryl Williams QC</b> Chair	<b>Nick Goodenough</b>
<b>Christine Withers</b>	<b>Heather Marten</b>
<b>Denis Shackell</b>	<b>Helen Wirtz</b>

### Professional Standards Board

<b>Stephen Wilmoth</b> President	<b>Beatrice Mellita</b>
<b>Robin Brett QC</b> Deputy President	<b>Peter Billings</b>
<b>Kerry Walker</b>	<b>Joseph Carney</b> Secretary (Resigned 18 February 2020)
<b>Rev Chris Appleby</b>	<b>Nicholas Bird</b> (Appointed 3 February 2020)
<b>Anthony Greenway</b>	<b>Paul Cronin</b> (Appointment 18 February 2020)
<b>Rev Richard Wilson</b>	

### Professional Standards Review Board

<b>Justice Julie Dodds-Streeton</b>	<b>Michael Gronow QC</b>
<b>The Hon David Habersberger QC</b>	<b>Samuel McMahon</b> Secretary
<b>Prof Greg Baxter</b>	

“The team has been incredibly adaptable and has maintained its professionalism and commitment despite the challenges it has faced”.

# Chairpersons Report

I welcome the opportunity to address readers of our Annual Report and share my perspectives on a year of achievements, with a focus on further opportunities ahead.

While many may look back on 2020 as a year of upheaval and unpredictability, it is also a year that demonstrates the strength of a committed team, with a clear purpose, and the resilience to be flexible in tumultuous and ever-changing times. I am proud to say that Kooyoora navigated the complexities of continuing to operate through a pandemic, underpinned by a focus on supporting our stakeholders and continuing to improve our service delivery.

We began the year with the goals of enhancing our technology, continuing to build our client base by launching our new client management system, and promoting the work of Kooyoora. The timing of our technology upgrade enabled our team to seamlessly continue its work with minimal interruption, albeit in a virtual environment from their homes. The enhanced technological capability is a strategic investment that brings a contemporary approach to client management, reporting, and record keeping while establishing greater capacity for the team.

Throughout the year we welcomed the Country Fire Authority (CFA) as a new client which sees us expanding into Emergency Services as a new industry group for Kooyoora. We are proud to be supporting the CFA to promote a safe working environment for its members and volunteers across the state. Our work to expand our client organisations will continue as one of our core strategic aims into the future, with a focus on sustainability, growth, and diversification.

I would like to take this opportunity to formally welcome Damian Neylon as a Board Director, who joined us in 2020. Damian brings valuable expertise as a practicing lawyer for over 35 years along with extensive Board experience including as the Chair of Anglicare Victoria. At the heart of our work is the mission to build community-wide trust by enabling organisations to protect their people and provide safe, just responses. I would like to recognise the continued commitment of Fiona Boyle, our Executive Director who leads the Kooyoora team confidently and ethically towards our mission.

As I look toward 2021 I have reflected on the importance of resilience, sustainability and thriving. Our recent history has called upon all of us to have the resilience to overcome the unexpected, and our team has demonstrated its capacity to support one other, maintain focus, and continue to deliver high quality service. One of our strategic goals is that of Sustainability of Service. This is a foundation for our future success underpinned by increasing independence and diversification of clients and funding. And yet there is more than sustainability in our future; there is also an opportunity to thrive. We are delivering valuable and important work to the communities we serve, and as an organisation as we grow our capability and our reach.

Our focus for the coming year continues to be aligned to our Strategic Goals of Sustainability of Service, Capability and Capacity, Excellence in service delivery, and Focus on prevention. Our priority areas include expanded delivery of the training and education packages for our clients, continuous improvement in our service delivery, and the introduction of new mechanisms to gather feedback from stakeholders.

- The delivery of education and training packages is fundamental in working towards our vision of safe organisations that free from violence and abuse. Our suite of solutions enables organisations to proactively lead safe cultures and is a fundamental to minimising the risk of abuse or violence.
- Our commitment to continuous improvement is one that we undertake in partnership with our clients. It is based on feedback from stakeholders and the expertise of our team members. Kooyoora’s role is to deliver services within the standards set by our client organisations. We welcome the opportunity to share our expertise to help refine the processes for the benefit of all parties involved.
- As our client base continues to grow, we need to evolve and refine our mechanisms for gathering insight into our processes. This, in turn, feeds into the continuous improvement of our organisation. Our team is exploring opportunities for improving the gathering feedback and gaining insights into complex cases.

The Board has undertaken two planning days and established the following Sub-Committees:

Audit and Finance	Quality and Risk
Bruce Thompson	Susan Halliday AM
Geoff Walsh	Damian Neylon

We continue to appreciate the ongoing support of our Member organisations – the Anglican Diocese of Melbourne and Anglican Diocese of Bendigo. Our partnership is one of mutual support and commitment, and shared benefits as we work together to achieved shared goals of safety, trust rebuilding, and supporting individuals through the process of complaints and redress. We look forward to continuing this important work together.

Our work could not be achieved without the support of a number of dedicated volunteers. My sincere thanks goes to those who volunteer their time and expertise as part of our Board of Directors, the Professional Standards Committee, the Professional Standards Board and the Professional Standards Review Board. Their contribution is vital to our shared achievements.

The year ahead is one I welcome with a refreshed focus on our people and our communities. During the past year we have learned much about our strength, our flexibility, the value of connection, and about our potential. I look forward to a year where we can continue our work, expand our capability, and welcome new clients.

**Alison Goss**  
Chair of the Board



# Executive Director’s Report

2020 was certainly a year to remember. Kooyoora had a number of developments in progress as we entered the year.

Some of those developments had to be accelerated as a result of the COVID including a new client records’ management systems and our business continuity plan. Fortunately, these developments were well advanced and were able to be implemented immediately allowing for a remarkably smooth transition to a working from home model. Information management and workplace health and safety remained a high priority throughout the year, as we all grappled with the changing operating environment.

The past year saw Kooyoora providing services to two additional client organisations; the Country Fire Authority and Tarrawarra Abbey. We commend both organisations for their commitment to Child Safety and their willingness to collaborate and improve systems. We look forward to continuing these partnerships into 2021.

COVID19 affected Kooyoora. Despite the addition of two clients, we also experienced a retraction in demand and therefore funding. This resulted in cut backs across the organisation.

We have been able to implement improvement processes to our member organisations specifically focusing on the person of concern process, care and support throughout our processes and monitoring of outcomes. More details about these improvements are set out in the following reports.

A significant outcome for 2020 was engagement of Anne Baker (a previous Executive Director) to undertake two projects; one being a competitor analysis and the other a governance review of the professional standards bodies from the perspective of improving systems that support these bodies. The competitor analysis will inform our strategic planning. The governance review involved interviewing members of the professional standards bodies and the Kooyoora team about the process; what was working well and what improvements could be made. The review also included feedback from people who have been subject to our process.

It is hoped that this review will support the professional standards members in their work.

Kooyoora’s greatest asset is the team of people who carry on its work. I am very grateful to work alongside all team members. The team not only includes those responsible for the day to day work but also the Kooyoora Board of Directors and volunteers of the Professional Standard Committee, Board and Review Board that contribute knowledge, expertise, support and time.

The team has been incredibly adaptable and has maintained its professionalism and commitment despite the challenges it has faced. During the year Joseph Carney resigned as Secretary of the Professional Standards Board. We thank him for his commitment to this area of work. We welcomed Paul Cronin, a former barrister and Family Court Judge to the Professional Standards Board and Nicholas Bird as the Secretary to the Professional Standards Board. We have once again conservatively calculated the in-kind donation of the professional standards volunteers as \$211, 351.

Kooyoora undertook an externally facilitated employee survey with Voice Project <https://voiceproject.com/about>

Voice Project contacted us this year to inform us our results meant we won 2020 best workplace in our industry recognising workplaces who have “excellent management practices and a highly engaged workforce”. Voice Project stated:

*“Your employees report exceptional levels of engagement and satisfaction in your latest survey. Specifically, you have exceeded both the criteria of scoring at least 10% higher on average than the industry benchmark **AND** a minimum average of 80% across all survey questions. This is an excellent result and only a small number of our clients meet this criteria. **Kooyoora** has therefore been identified as an exceptional place to work.”*

For those working in our client organisations, the work they do is much more than merely transactional; it provides a significant service to the community and is part of their identity and the work and roles become peoples identities. The investigation of allegations has a profound impact on individuals, families and parishes/ brigades. We have implemented a number of wellbeing initiatives to assist the individuals affected and targeting parishes and brigades levels. Kooyoora aims to undertake its work as sensitively as possible to ensure that all people are supported by a fair process where voices are heard and people are held accountable. Kooyoora does not make decisions but supports people through the process, gathers information and presents it to decision makers.

In this Annual Report we present feedback about our work. We acknowledge that for many their experience in engaging with Kooyoora raises issues that are difficult and confronting. It is therefore vital that we have safe and robust processes of accountability in place.

Fiona Boyle  
Executive Director




# Strategic Deliverables

**Vision:** Safe organisations, free from violence and abuse.

**Mission:** To build community-wide trust by enabling organisations to protect their people and provide safe, just responses.


**Strategic Goal: Sustainability of service**

- 1. Increase independence
- 2. Increase member and client institutions
- 3. Diversify funding streams

 Kooyoora’s Board composition increased in 2020 with the addition of two Board Directors, however, one Board Director resigned after a short period of service. During the year Kooyoora provided services to two additional organisations being the CFA and Tarrawarra Abbey. We also provided consultancy to schools, community health services, mental health services, clergy and private practitioners. This led to an increased diversity of funding of 17% (compared to 6% for 2019), exceeding our target of 15%. Our fee for service client diversity, measured by the number of matters, increased to 25% (compared to 13% for 2019), and exceeded our target of 15%.

**Strategic Goal: Capability & Capacity**

- 1. Reduce team attrition
- 2. Maintain and grow the team wellbeing support
- 3. Increase clarity and breadth of internal operating controls
- 4. Increase evaluation and feedback processes with a focus on continual quality improvements
- 5. Increase the capacity to assist client institutions fulfil their professional standards obligations
- 6. Contribute to and utilise best practice research

 Kooyoora has a staff retention target range of 70–85%. Our staff retention rates have increased from 55% in 2018 to 78% in 2019 and 2020. The staff stability has facilitated a deeper organisation maturity and a greater understanding and appreciation of the working environment in which we operate. We are aware our client organisations are unique workplaces. With staff working from

home during the COVID 19 lockdowns, it became critical to focus on team and client wellbeing. Marie Feeley’s role as a Wellbeing Practitioner was pivotal in supporting the Kooyoora team, professional standards volunteers and people that came into contact with Kooyoora.

The external Voice Project was based on a staff survey. Some of the key data was as follows:

Team engagement – 87%

Team wellbeing – 93%

Team perception of organisational progress and performance – 98%

The Voice Project gave the following feedback:


*“Comparing your results against the industry benchmark, the organisation outperformed in every area of the survey. The key strengths in this regard were in recruitment & selection (+36%), performance feedback (+34%) and recognition (+33%).*

*The two lowest rated areas were in pay & benefits (71%) and career opportunities (70%), however these are common challenges for the industry and Kooyoora actually outperformed when compared to the benchmark (+10% and +22% respectively).” Voice Project Report 2020.*

We have utilised best practice knowledge to improve the person of concern process through the introduction of a clear description of the role of a parish representative, initial training for parish representatives, consistent review process, wellbeing support and an option for further in-depth training about offending behaviours.

**Strategic Goal: Excellence in Service Delivery**

- 1. Decrease matter resolution time
- 2. Improve information for robust decision making
- 3. Improve responsiveness to matters
- 4. Reduce barriers to timeliness
- 5. Leading contemporary and sound practice with other industry partners
- 6. Creating a community of practice to lead excellence in our areas of expertise.

 In 2019 we saw matter resolution times decrease 55% to an average of 73 days, however, in 2020 it increased by 26% to an average of 99 days.

We have supported a systems response to individual parishes and brigades when there may be a complex investigation process that have widespread impacts. These systems responses are targeted interventions designed to assist at a parishes and brigade level.

We have implemented a care coordination role for parties who are the subject of professional standards and investigative processes. This involves linking people to support service, reminding people of the support available at key stages and providing interim support if required. We have received extremely positive feedback about this service.

**Strategic Goal: Focus on Prevention**

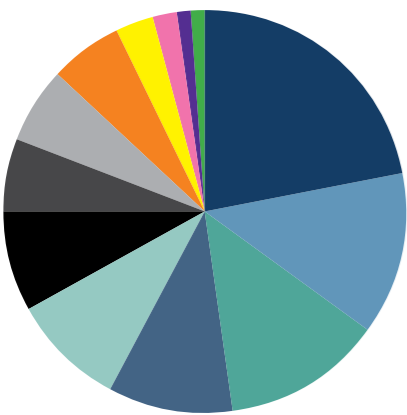
- 1. Increase the capacity to utilise response themes for prevention and early intervention purposes
- 2. Increase the diversity of training and education packages
- 3. Create a suite of tools and options to drive cultural change that rejects abuse and violence

We have published a range of training sessions available and we have provided consultation to a number of organisations with training tailored to their specific requirements. A professional supervision group specifically for clergy is currently being piloted. A strong theme emerging from the complaint data is that an improved supervision structure may have prevented some complaints relating to boundary violations.

We have developed a workshop specifically for clergy which considers the dynamics of power and privilege. This was a recommendation from the Royal Commission into Institutional Responses to Sexual Abuse and is reflected in some of the complaints that are referred to Kooyoora.

Services

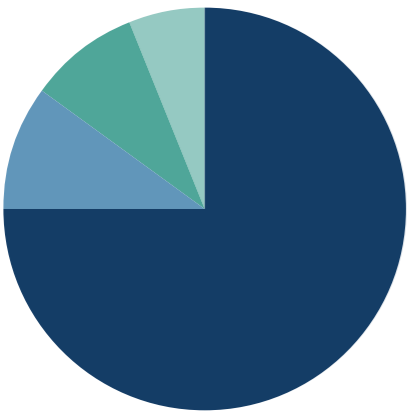
Performance Data



Service of new matters 2020

- Advice
  - Information
  - Complaint
  - Clearance for clergy/lay
  - Kooyoora redress
  - Persons of concern
  - Consultation
- Investigation
  - Wellbeing support
  - National redress
  - Clearance for service
  - Unable to contact
  - Grievance

Advice	22%	Investigation	6%
Information	13%	Wellbeing support	6%
Complaint	13%	National redress	3%
Clearance for clergy/lay	10%	Clearance for service	2%
Kooyoora redress	9%	Unable to contact	1%
Persons of concern	8%	Grievance	1%
Consultation	6%		

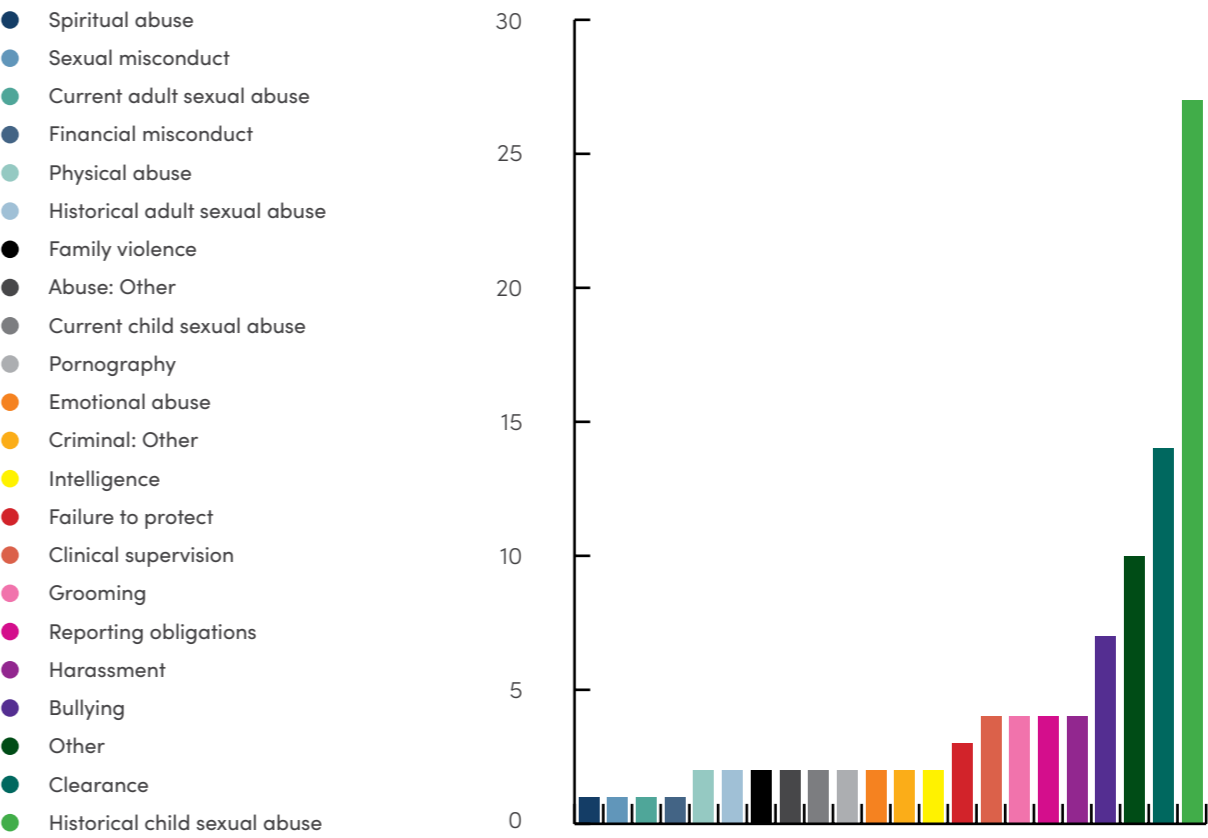


Matters by Client

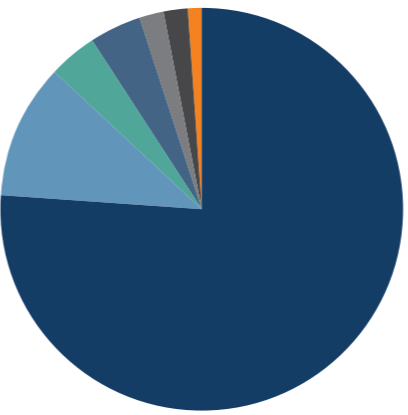
- Diocese of Melbourne
- Country Fire Authority
- Diocese of Bendigo
- Other

Diocese of Melbourne	75%
Country Fire Authority	9%
Diocese of Bendigo	6%
Other	10%

Types of Matters received in 2020



Spiritual abuse	1%	Current child sexual abuse	2%	Reporting obligations	4%
Sexual misconduct	1%	Pornography	2%	Harassment	4%
Current adult sexual abuse	1%	Emotional abuse	2%	Bullying	7%
Financial misconduct	1%	Criminal: Other	2%	Other	10%
Physical abuse	2%	Intelligence	2%	Clearance	14%
Historical adult sexual abuse	2%	Failure to protect	3%	Historical child sexual abuse	27%
Family violence	2%	Clinical supervision	4%		
Abuse: Other	2%	Grooming	4%		



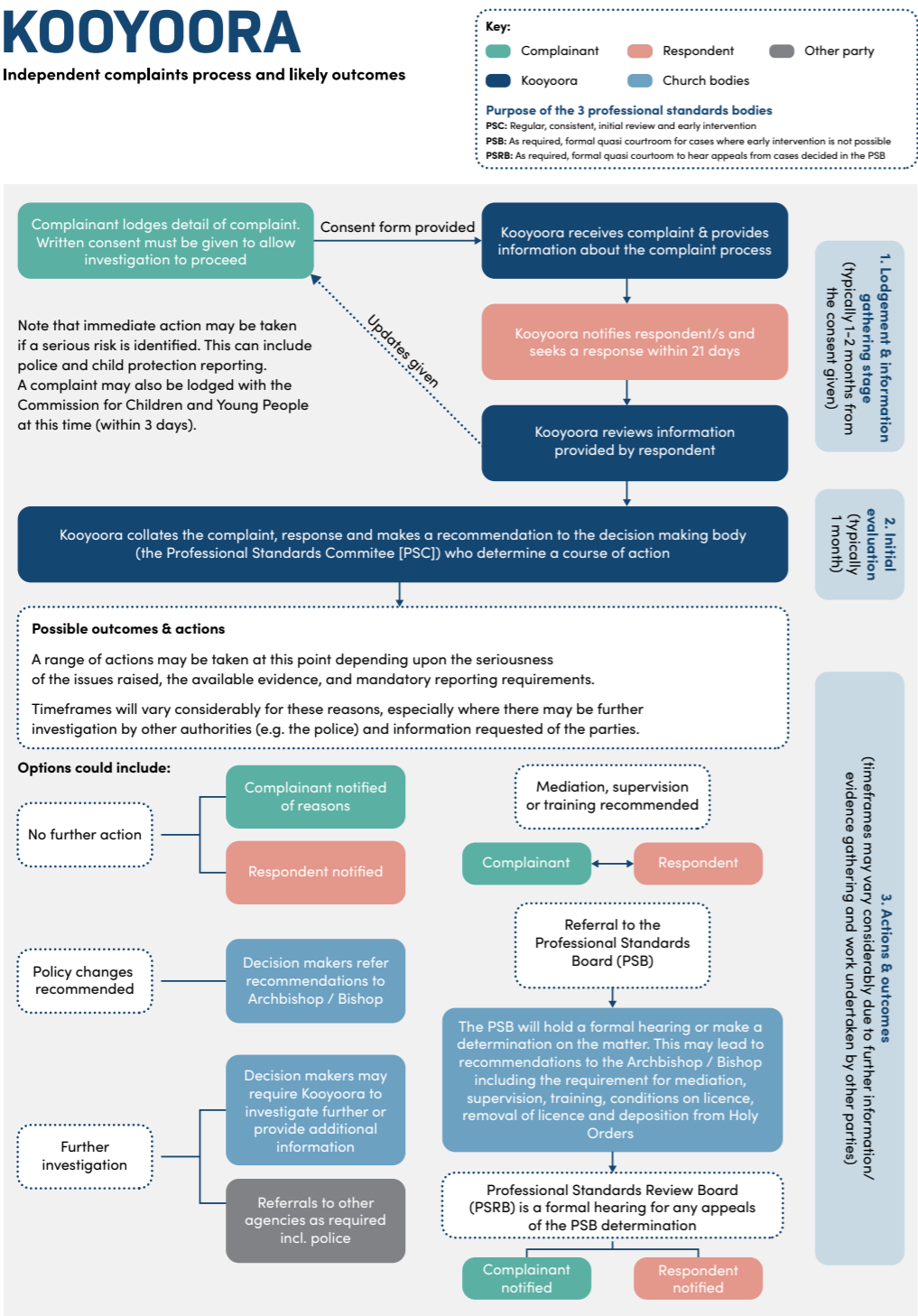
Reportable conduct 2020

- No
  - Police only
  - Police and CCYP
  - CCYP only
- Police and DHHS
  - DHHS only
  - Police, CCYP and DHHS

No	77%	Police and DHHS	2%
Police only	11%	DHHS only	2%
Police and CCYP	4%	Police, CCYP and DHHS	1%
CCYP only	4%		

Complaint management, Professional Standards processes and investigations

Professional Standards Anglican  
Faith-Based Organisations



Kooyoora is responsible for implementing the regime set up under the Professional Standards Uniform Act for Melbourne and Bendigo Dioceses. The Melbourne and Bendigo Dioceses account for 81% of the work carried out by Kooyoora. In the period 1 January 2020 – 31 December 2020 Kooyoora has received 277 new matters in addition to managing a number of unresolved matters from the previous year. During the year, a total of 254 matters were closed with an average length for each matter being 99 Days. Of the closed matters, the most prevalent matter type (28%) is historical sexual abuse.

Matters at the PSC can be heard multiple times depending on the type and stage of the matter. The PSC heard 72 matters of which 42 decisions were made.

Outcome	No.
Declared person of concern	3
Mediation	8
Dismissed	16
Dealt with by other means e.g training, supervision	6
Investigate	5
Seek further advice	1
PSB referral	2
Clearance granted - unconditionally fit	5
Clearance for participation granted	3

The Professional Standards Board heard five matters in 2020. Two matters related to allegations of bullying and both were dismissed. One matter related to sexual misconduct and resulted in a reprimand, training, supervision, counselling and an apology. A further matter related to sexual harassment and resulted in a reprimand, supervision and counselling. A determination is currently pending for the fifth matter.

Despite the challenges of COVID, the PSB was able to proceed with most matters with the use of videoconferencing. One matter involving interpreters was put on hold and is awaiting a face to face hearing.

The Professional Standards Review Board’s most recent matter was heard in 2019 with the determination handed down in 2020. This was a historic child sexual abuse matter and the person was deposed of Holy Orders.

Kooyoora manages a variety of matters including but not limited to investigations, advice and information. Some matters do not proceed to the PSC for a variety of reasons including where a person contacts Kooyoora for advice or merely seeks information.

Kooyoora manages files with varying degrees of risk, complexity and seriousness. Investigations can be generated through a signed formal complaint or a complaint initiated by the Director of Professional Standards. The Director may initiate a complaint where information is received which suggests that there may be significant risk and an investigation should be undertaken. An investigation may involve parallel processes and involve a variety of reporting obligations including to Victoria Police, the Commission for Children and Young Persons (CCYP) or under the *Professional Standards Uniform Act*.

COVID 19 changed the working landscape at Kooyoora. Like most other organisations, Kooyoora’s staff had to work remotely. The transition was quite smooth and Kooyoora was able to continue to provide professional services to all of its clients. The implementation of the LEX database prior to the first lockdown assisted this transition. The LEX system has been an essential tool for the Kooyoora team. Some of its benefits are the ability to search the database for historical files, to record and attach documents in relation to investigations, to manage and oversee files, and to extract data.

During COVID 19 the Professional Standards Committee which meet on a monthly basis moved to an online platform which proved both effective and efficient.

Other Client Investigations.

During 2020, Kooyoora was been able to carry out independent investigations for a range of organisations. These investigations accounted for 19% of Kooyoora’s activity in 2020. The investigations were conducted for the purposes of reporting to CCYP or for the organisations’ own internal purposes.

The expansion of Kooyoora’s services beyond the Anglican Church presents new challenges but it also brings advantages to Kooyoora and its clients. In providing services to a broader range of clients, Kooyoora needs to gain a working knowledge of the processes, codes and policies of each of the new clients. The increasingly diverse range of clients enables Kooyoora to recognise themes that are common to all organisations and the best way of addressing the issues of misconduct and child safety.

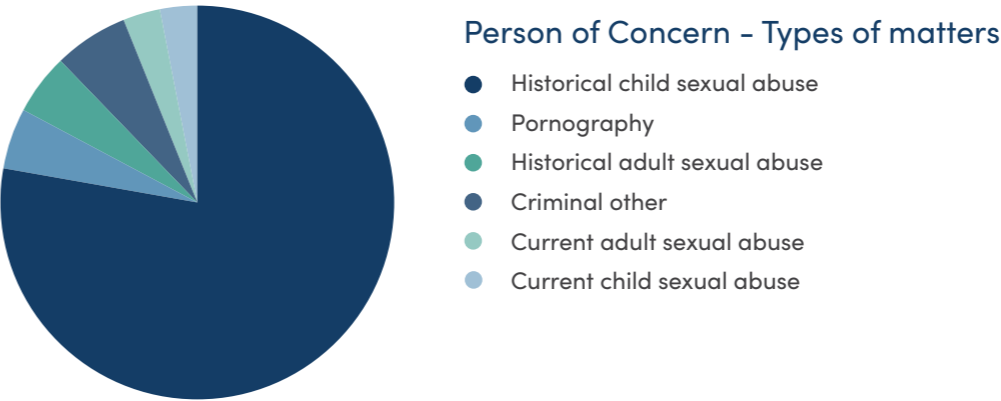
**Katrina Thomas**  
Director of Professional standards

Person of Concern Process

A Person of Concern is a person whose presence may constitute an unacceptable risk of harm to any person engaged in the activities of the parish as a result of sexual or physical abuse. Persons of concern present a significant risk for our client organisations.

The process of dealing with a person of concern is a risk mitigation strategy. The significant improvements to the process in 2020 included the development of clear information on the role of the parish accountability representative, a training briefing for the parish accountability representatives, support mechanisms and a 6 month wellbeing check-in session (for representatives and person of concern) between annual reviews. In addition, we will be facilitating training sessions on understanding offending.

The annual reviews provide opportunities to understand any issues that have arisen and to support people in their roles. It is a requirement under the *Professional Standards Uniform Act*, that Church Workers report any information they hold regarding possible persons of concern. Kooyoora has noticed an increase in the reporting of this information. This allows us to follow up and complete an assessment and, in turn, helps create a safer organisation. It should be noted that the existence of persons of concern may also have insurance implications for a parish and diocese.



Redress Schemes

Kooyoora Ltd continues to independently manage and assist their clients with redress matters that are referred to the Kooyoora Independent Redress Scheme, National Redress Scheme and also where alternative action is also undertaken, e.g. a proceeding in the civil courts.

Kooyoora’s approach to redress is survivor-focussed and trauma-informed and requires a genuine engagement with all of those involved. This includes engaging in an open and honest manner with the survivor and their supporters, their legal representatives, counsellors, National Redress Scheme Operators, the Dioceses and the Dioceses’ legal representatives. These interactions are almost universally positive and effective in reaching an acceptable outcome for the survivor while also assisting in processing their trauma through means of holding the responsible organisation accountable. We recognise that processing trauma can be a lifelong journey for some people.

Kooyoora assists in a variety of ways when addressing redress matters. This includes responding to Nexus inquires, record searches and responses, relevant information gathering, provision of counselling and legal support and other related redress management support. It is important to acknowledge and appreciate those who help with the range of inquiries made by the Redress Manager and note that such engagement helps ensure the best determination possible for both the survivor and client.

Kooyoora’s approach has always been to be flexible and adaptable in supporting survivors in responding to their redress application, circumstances and requests. Such an approach was also helpful in addressing all the challenges that 2020 provided, considering the COVID-19 environment, and Kooyoora was able to ensure continuity in managing all manner of inquiries and responsibilities relating to redress matters.

The following extracts are the views of two survivors who brought redress claims under the Kooyoora Independent Redress Scheme and a counsellor who supported a further redress applicant.

**Note:** These extracts are verbatim and the only minor amendments have been to ensure the confidentiality of the survivors to prevent their identification.

Victoria Resident

My involvement with Kooyoora began in late February, 2020. I had already completed an application for the National Redress Scheme, but not submitted it yet, when a friend recommended Kooyoora. I was apprehensive but, upon speaking to the redress manager, I was immediately reassured by his informal and caring tone. He took time to explain that Kooyoora was a distinct redress process to the National Redress Scheme, and helped me to understand the differences.

What I understood about the Kooyoora process was that, although it may be harder in some respects, it offered me the opportunity to actually have a conversation with the Anglican Church about my sexual abuse and how I’d been affected by it. It was a personal process that offered an opportunity to really deal with the past, and to be acknowledged by the institution that failed to protect me and others from a predator.

The redress manager has been the face of Kooyoora to me throughout this time. His communication has consistently been caring, professional and honest. It has made me feel at all times that I’m respected as a person and not just being treated as a client or “applicant”. Although the process has been unexpectedly protracted due to COVID-19 and certain issues with lawyers, I have been supported in the meantime with funding to receive counselling. This has been invaluable in helping me to recognise and address some of the pervading impacts my abuse still has on my relationships and mental health, even ones that I didn’t recognise before. Likewise, being supported to engage legal representation has also been appreciated, since I would be completely unable to afford this myself. This again conveys the sincerity with which Kooyoora, and the Anglican Diocese of Melbourne, seeks to redress the past. My past.

As I write this, I am aware of how much I am looking forward to completing the mediation and settlement. For many years, I carried the burden of guilt not only for what was done to me, but for what my abuser was allowed to get away with by subsequently abusing others. I seek to help educate the Anglican Diocese of Melbourne and hopefully improve how children in their care are protected in the future. I am grateful for the opportunity to have this conversation and to be treated with dignity throughout what is a fairly challenging, but worthwhile, process. I feel like this is a very concrete way to truly redress the past. Financially? Yes, of course. I’d be lying if I said it didn’t matter. But even more importantly, it’s to be acknowledged and to let responsibility rest where it belongs so I can be free of that nagging thought that I didn’t do enough, wasn’t brave enough, to stop him hurting others. This is about taking power back that I lost a long time ago. Thank you, Kooyoora – especially the redress manager – for helping me to do that by giving me an alternative to the impersonal system that would have been the National Redress Scheme.

**Interstate Resident**

*“Perspective regarding Redress and mediation processes”*

This document looks at the perspective around engagement under the Redress process, support for the victim through counselling, lawyer issues, the Zoom settlement conference and personal perspective.

Having commenced the litigation process against a church associate two years ago I found that, at times, I regretted the commencement of such a process. It meant dealing with complete strangers, who, over time became my advocates for justice. I could have quit because of the painful recall of the past; however, because I received supportive and beneficial counselling this gave me the opportunity to reflect on my case and to find ways to tell the story and to find closure. I am glad that this case is closing rapidly towards a satisfactory conclusion for myself as complainant and for my wife who as my support person helped me pursue this case.

I was referred to a solicitor by Anglican Diocese Redress system with excellent results. My solicitor worked with us to get the best case to pursue. During the Zoom settlement conference our solicitor led an amazing case in favour of justice and recompense. My lawyer’s opening remarks presented my case with authority and conviction. The case indicated that the blame lay with the Anglican Diocese. The redress manager\* for the Anglican Diocese was professional at all times with his approach towards our case impeccably conducted.

Because the case against the church was extremely strong with the view towards negligence the case concluded with the Diocese turning to discussions with our counsel about suitable compensation.

An apology was presented by a Bishop of the Anglican Diocese which my wife and I accepted with grace. The solicitor for the Anglican Diocese had high praise for the case presented by our solicitor concluding that the case had to be answered by the Church which was the feeling of those present.

Although the process was protracted and painful, we feel that the final settlement will be fair and reasonable. Praise must go to my wife who has supported me over many years in dealing with the case but also for her ongoing love and support during the past two years without which I may have abandoned the pursuit of justice.

The Zoom settlement conference worked satisfactorily with all parties able to present their cases in spite of being in different parts of Australia. The mediator was the solicitor representing the Anglican Diocese of Melbourne who was fair and democratic in the handling of the meeting.

In conclusion, the process although protracted, proved beneficial to the me with kindly support from our solicitor. Not having been involved in such legal matters the road we travelled became one where we believed that satisfaction and justice would be our reward. We suggest to others that the road ahead, although long and arduous, needed to be pursued so that one may lay bare the ghosts of the past towards a satisfactory conclusion and healing

\* The Redress Manager is a Kooyoora team member and not part of the Anglican Diocese

**Counsellor Feedback**

*“With Gratitude”*

Kooyoora in their wisdom made the decision some time ago to ensure victim/survivors had support available to them that was separate to their right to legal counsel, separate from their initial disclosure of the abuse perpetrated against them and separate to any investigation being undertaken. It was to provide confidential and independent support specifically around the impacts they experienced.

My work has been very diverse. One thing I always try to explore, and make meaning of, is the reality that there are complex impacts of the trauma. It is important to place these in the context of the abuse and establishing strategies to manage thoughts and feelings that may at times become overwhelming. This is especially important leading into the process of redress. There is also recognition of what it might feel like when redress is finalised. It has often been described as a very empty feeling, once the “battle” is over. This can at times be a very real process of grieving and working through the reality of the impacts and what had been stolen from the life of the victim/survivor.

I wish to share one story that was quite unique to my role. Through Kooyoora, I had the privilege of being invited by a victim/survivor to be present as she went through what we know can be a very difficult process, redress.

This incredible woman lived interstate, so our time together was via telephone support, speaking with and being present to her fears, vulnerabilities and grief. These related to not only the impacts of her historical trauma but also to the heartbreak that she was living with a terminal illness. We oscillated through complex emotions relating to both the redress process and the devastating reality that she would need to say goodbye to her children, as her illness took greater hold of her physical being.

The impacts of her childhood sexual trauma had left her with few resources except her lioness love for her children. She had been left feeling that she was broken, not worthy of love and care. Impacts that she had come to recognise permeated all aspects of her life including her parenting. This made the redress process all the more important, as she felt this was the last opportunity to gift her children stability that she wouldn’t be there to provide, and address the past sexual abuse.

Kooyoora, in their humanity, made the decision to ensure she had support through the redress conference and I was invited to travel interstate. The first trip was to meet her face to face and for us to get to know each other a little more, prior to the scheduled redress conference. The second visit was specifically for the redress conference, and to be physically present to support her before, during and after the meeting. She was thankful the redress was settled during this meeting, and the genuine response to her past sexual abuse.

This experience became a gift to me. She taught me courage, humility and humanity. We laughed together and cried together. She shared deep crevices of her soul and a strong trust ensued. This experience will always hold a very precious place in my being.

Thank you to both her and Kooyoora for affording me this privilege.

Redress Matters for 2020	
Number of new Kooyoora Independent Redress matters	21
Number of new National Redress Scheme matters	8
Total new redress matters for 2020	29
Number of Kooyoora Independent Redress matters settlements	5
Number of National Redress Scheme settlements	2
Total number of settlements for 2020	7
Closed Kooyoora Independent Redress matters	25
Closed National Redress Scheme matters	14
Total number of closed redress files	39

Kooyoora assists with all issues of redress with an understanding that we are extremely privileged to be involved in helping to achieve the most positive and fair resolution possible for each individual. It is especially encouraging, and satisfying, when Kooyoora can create the opportunity for survivors and clients (and associated parties) to reach an appropriate resolution and/or settlement and where an apology is sincerely given and received.

**Trevor Walker**  
Redress Manager

## Employment screening and clearances

Kooyoora processes Clearances for Ministry for clergy, lay and theological education in the Diocese of Melbourne and Clergy and Lay for the Diocese of Bendigo. The number and type of clearances provided in 2020 can be seen in the table below.

Type of clearance provided	Number cleared
Clearance for Ministry: Clergy	260
Clearance for Ministry: Lay	54
Clearance for Ministry: Department of Theological Education	22
Clearance for Service	25
Good Standing Reports	42

Despite COVID lockdowns and churches needing to minister to their parishioners in different ways, there has been an increase in the number of clearances processed. Melbourne and Bendigo Dioceses asked their Permission to Officiate (PTO) holders to renew their clearances. To date there have been 125 PTOs renewed across both Dioceses. In 2020 there was a decision to implement the Clearance for Service process in 2021 in two stages for the Anglican Diocese of Melbourne.

## Trauma informed consultancy, cultural considerations, gap analysis, policy and systems review

The role of project worker commenced in February/ March 2020, just as COVID landed on this country's and the world stage. Hence, most of the development of the intent and scope of the position 'project worker', and the relationships with our highly valued colleagues, has occurred over videoconference or telephone. The role has been varied with a focus on well-being and psychological support. Areas that has developed include:

### *Direct Well-Being Support*

Regular well-being check ins are provided to all Kooyoora team members. Direct support is provided to the Professional Standards Volunteers as needed. In some instances, such as a waiting period for people to access support, direct interim support is provided to parties involved in complaints and person of concern processes.

Over the last few months we have been able to provide occasional, brief and/or regular well-being support to a number of Kooyoora clients experiencing stressful situations. This support is also provided to respondents involved in matters under investigation. In some instances, when the matter has been resolved, the professional support has continued and developed into the clinical supervision

### *Care Coordination*

Care coordination is a service now offered to all parties involved in professional standards and investigation processes. It involves being able to assist people to identify what supports they may need and when services are implemented and reassessed. We recognise that these processes are difficult for all parties and aim to ensure people have a range of support options available.

Care coordination has incorporated episodes of guided support to maximise well-being for clients of Kooyoora. This has involved the collaborative efforts of Kooyoora's care coordinator, allied health professionals, social welfare and medical practitioners, external health and community service organisations, etc. This has been guided by the individual care needs of the person.

After a matter has been reported, it is often important to offer support mechanisms for both complainants and respondents.

The Care Coordination is separated from the professional standards/ investigative process to ensure confidentiality, information management and boundaries are respected.

We have recently extended care coordination to a systems level meaning consideration and intervention at a parish and brigade level. We have been able to this model of care at two locations, across two client organisations, where a series of support options are targeted at the parish or brigade level. These models are a combination of strategic critical incident responses and understanding a grief response.

### *Clinical Supervision*

This service is provided to anyone seeking individual support within their professional role. We provide this service to clergy, psychologists, school counsellors and mental health practitioners. From the growth and identified need for this initiative, we have also instigated a 12 months pilot clergy professional supervision group, via teleconference, facilitated by Professor Michael Fischer, Professor of Organisational Behaviour and Leadership at Australian Catholic University. This will commence in 2021 and will include an evaluation of the pilot.

# Training & Education

In 2020 Kooyoora produced a brochure outlining our training summaries. We focused on establishing partnerships and specifically on a workshop relating to Power and Privilege. This focus was in response to one of the recommendations of the Royal Commission into Institutional Abuse and the themes emerging from the complaints referred to Kooyoora. We have been able to talk to clergy directly about this issue and also the converse experience of feeling powerless and isolated when complaints are made against them.

We have developed a training briefing for parish accountability representative groups in relation to the person of concern process.

We have established a partnership with a Forensic Psychologist to roll out training sessions in 2021 in relation to understanding Sexual Offending.

# Financial Audited Statements

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# Kooyoora Ltd

## Directors' Report

Your directors present this report on the company for year ended 31 December 2020.

### Directors

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

Alison Goss  
Pauline Kelly  
Bruce Thompson  
Susan Halliday  
Damian Neylon (Appointed: 19 May 2020)  
Jan Fitzgerald (Appointed: 17 July 2020, Resigned: 21 August 2020)

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

### Principal Activities

The principal activity of the company during the course of the year was to operate as the Office of Professional Standards for the Anglican Dioceses of Melbourne and Bendigo. The company, which commenced operations from 1 July 2017, handles all complaints for the two dioceses, and will progress to handling safe ministry clearances in time.

### Operating Result

The surplus of the company for the year ended 31 December 2020 after provision for income tax was:

Year ended	Restated Year ended
31 December 2020	31 December 2019
\$	\$
202,410	58,353

### Meetings of Directors

During the financial year, 14 meetings of directors were held. Attendances by each director were as follows:

	Number eligible to attend	Number attended
Alison Goss	14	14
Pauline Kelly	14	13
Bruce Thompson	14	13
Susan Halliday	14	11
Damian Neylon	10	10
Jan Fitzgerald	2	2

### Information on Directors

Alison Goss	- Chairperson
Occupation	- Director, Organisational Development
Qualifications	- Bachelor of Adult Learning & Development, Master of Commerce (Human Resource Management)
Experience and Expertise	- Organisational development, People & Culture Consultant, Capability & Change Manager.

# Kooyoora Ltd

## Directors' Report

### Information on Directors (continued)

Pauline Kelly	- Director
Occupation	- Senior Psychologist
Qualifications	- Postgraduate Diploma in Applied Psychology, Bachelor of Arts.
Experience and Expertise	- Experience working in a variety of sectors including government, community service, not for profit organisations and health.
Bruce Thompson	- Director
Occupation	- Dean
Qualifications	- B.App.Sci, CRFS, FANZSRS, FAPSR, FThorSoc, PhD.
Experience and Expertise	- Professor Thompson is the Dean of the School of Health Sciences at Swinburne University of Technology. He currently serves on Boards of both not for profit and ASX listed companies.
Special Responsibilities	Finance and Audit Sub Committee
Susan Halliday	- Director
Occupation	- Managing Director
Qualifications	- Teaching (BA Dip Ed).
Experience and Expertise	- Awarded an AM for significant service to social welfare, particularly through gender equality and human rights advocacy, Susan is the Managing Director of a boutique consulting firm that works with a diverse client group across all sectors. Providing employment law, governance, compliance, cultural reform, child protection, training and investigation services, Susan is also a long term Director and former Chair of forensic psychology firm Caraniche Pty Ltd. Currently Accreditation Panel Chairperson for the National Safeguarding Children Program which engages with over 400 organisations, Susan sat on the YMCA Redress Panel established in response to the Royal Commission. Appointed Australia's Sex Discrimination Commissioner in 1998, Susan also served as Disability Discrimination Commissioner. Moving to Inaugural Chairperson of Victoria's largest professional regulator - the Victorian Institute of Teaching from 2002-2011 Susan also chaired the regulator's Disciplinary Hearings. Appointed one of four to run Australia's Defence Abuse Response Taskforce from 2012-2016 Susan has been independently commissioned to undertake a range of local and state government reviews over the past 18 years. Commencing her career as a teacher, Susan entered the corporate world with BHP, moved to Assistant Director at the Council for Equal Opportunity in Employment in 1990, and then to the Business Council of Australia as Assistant Director heading the Education and Training, and Employee Relations portfolios. Past Board memberships include the State Library Board of Victoria for 9 years, the Australian Childhood Foundation for a decade, the Victorian Schools Innovation Commission, Chair of the Australasian Teacher Regulatory Authorities and Chair of the National Centre for Women in Non-Traditional Roles at Swinburne University in the 1990s. With a published series of 15 Marcy books used widely throughout Australian primary schools and internationally, Susan describes herself as a 'teacher' and maintains her formal registration status.
Special Responsibilities	Risk and Quality Sub Committee

# Kooyoora Ltd

## Directors' Report

### Information on Directors (continued)

Damian Neylon	- Director
Occupation	- Lawyer
Qualifications	- Bachelor of Laws (LL.B), Bachelor of Commerce (B.Comm)
Experience and Expertise	- Damian Neylon has practised as a lawyer for over 35 years, principally in commercial and estate disputes. Damian has had considerable Board experience. From 2007 to 2016 Damian was a Board Member of Anglicare Victoria and was the Chair of the Board between 2009 and 2016. Damian was also a member of the Committee of Management of Banksia Palliative Care Inc. from 1994 to 2014 as well as being the President of the Committee for a number of years.
Special Responsibilities	Risk and Quality Sub Committee
Jan Fitzgerald	- Director
Occupation	- Regional Manager Vic/ Tas Salvo Stores
Qualifications	- B.Com, GAICD, Registered Accountant (CPA)
Experience and Expertise	- Jan is an experienced and a well-regarded non-executive director and audit & risk committee chair on large public and not-for-profit boards. She has strong governance, finance and strategy experience and is known to be highly collaborative and collegiate with board colleagues. Jan is a highly motivated executive leader, driven to 'make a difference' in this world through the private, public and profit-for-purpose sectors. Jan is successful at leading large teams, managing large P&Ls and developing and delivering organisational strategic objectives. She has a strong and successful history of shaping and embedding sustainability strategies and delivering social and community outcomes. Jan holds a deep understanding of the customer experience and delivering on strategies to improve. She is highly skilled at responding to external environmental factors and navigating the needs of multiple stakeholders. Measurable financial results have been delivered by Jan while also celebrating numerous achievements in the areas of people, customer service, compliance, culture and sustainability.

### Company Secretary

The company secretary is Fiona Boyle, who was appointed to the position of secretary in September 2018. Fiona has extensive experience with a demonstrated history working in the health and community care industry, including working as the Chief Executive Officer of the Gippsland Centre Against Sexual Assault for almost 12 years.

### Significant Changes in the State of Affairs

The spread of novel coronavirus (COVID-19) was declared a public health emergency by the World Health Organisation on 31 January 2020 and upgraded to a global pandemic on 11 March 2020. The rapid rise of the virus has seen an unprecedented global response by Governments, regulators and industry sectors. The Australian Federal Government enacted its emergency plan on 29 February 2020 which has seen the closure of Australian borders and a number of government stimulus packages to support individuals and businesses as the Australian and global economies face significant slowdowns and uncertainties, which in turn has impacted the manner in which businesses operate including Kooyoora Ltd.

Whilst this has impacted on Kooyoora's ability to provide a small number of services, Kooyoora are considered an essential service and have continued to provide most services to clients throughout this period of time, within the social distancing requirements imposed by the Governments.

No further significant changes in the company's state of affairs occurred during the financial year.

# Kooyoora Ltd

## Directors' Report

### Events Subsequent to the End of the Reporting Period



The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Kooyoora Ltd at the reporting date. As responses by government continue to evolve, management recognises that it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on Kooyoora Ltd, its operations, its future results and financial position. The state of emergency in Victoria was extended on 29 January 2021 until 26 February 2021 and the state of disaster ended on 8 November 2020.

No other matters or circumstances have arisen since the end of the financial year which significant affects or may significantly affect the operations of the company, the result of those operations, or the state of affairs of the company in future financial years.

### Auditors Independence Declaration

The lead auditor's independence declaration for the period ended 31 December 2020 has been received and can be found on page 5 of the financial report.

Signed in accordance with a resolution of the members of the board.

Chair	 _____ Alison Goss
Director	 _____ Bruce Thompson

Dated this 31 day of March 2021



**Lead auditor's independence declaration under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the directors of Kooyoora Ltd**

As lead auditor for the audit of Kooyoora Ltd for the year ended 31 December 2020, I declare that, to the best of my knowledge and belief, there have been:

- i) no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**Andrew Frewin Stewart**  
61 Bull Street, Bendigo Vic 3550  
Dated this 31<sup>st</sup> day of March 2021

**Brad Ead**  
Lead Auditor

## Kooyoora Ltd Statement of Profit or Loss and Other Comprehensive Income

For the period ended 31 December 2020

	Note	2020 \$	Restated 2019 \$
Revenue	2	1,426,905	1,258,021
Other income	2	100,973	7,350
Salaries and employee benefits expense		(888,310)	(703,415)
Administration and association costs		(80,820)	(45,869)
Consulting costs		(139,429)	(137,645)
Depreciation and amortisation expense	3	(24,255)	(17,229)
Legal and professional fees		(159,013)	(239,991)
Occupancy and associated costs		(21,787)	(23,528)
Finance costs	3	(226)	(177)
Insurance costs		(4,550)	(3,168)
Sundry expenses		(7,078)	(35,996)
<b>Surplus before income tax expense</b>		<b>202,410</b>	<b>58,353</b>
Income tax expense		-	-
<b>Surplus after income tax expense</b>		<b>202,410</b>	<b>58,353</b>
Other comprehensive income		-	-
<b>Total comprehensive income attributable to members of the entity</b>		<b>202,410</b>	<b>58,353</b>

The accompanying notes form part of these financial statements

# Kooyoora Ltd

## Statement of Financial Position

As at 31 December 2020

	Note	2020 \$	Restated 2019 \$
<b>Current assets</b>			
Cash and cash equivalents	4	481,701	198,150
Trade and other receivables	5	21,485	80,155
Other assets	6	43,238	55,973
<b>Total current assets</b>		<b>546,424</b>	<b>334,278</b>
<b>Non-current assets</b>			
Property, plant and equipment	7	10,247	12,313
Intangible assets	8	-	14,618
<b>Total non-current assets</b>		<b>10,247</b>	<b>26,931</b>
<b>Total assets</b>		<b>556,671</b>	<b>361,209</b>
<b>Current liabilities</b>			
Trade and other payables	9	120,768	154,311
Provisions	10	60,664	34,069
<b>Total current liabilities</b>		<b>181,432</b>	<b>188,380</b>
<b>Total liabilities</b>		<b>181,432</b>	<b>188,380</b>
<b>Net assets</b>		<b>375,239</b>	<b>172,829</b>
<b>Equity</b>			
Retained surplus		375,239	172,829
<b>Total equity</b>		<b>375,239</b>	<b>172,829</b>

The accompanying notes form part of these financial statements

# Kooyoora Ltd

## Statement of Changes in Equity

For the Period Ended 31 December 2020

	Retained Surplus \$	Total Equity \$
<b>Balance at 1 January 2019</b>	114,476	114,476
Restated surplus attributable to the entity for the period	58,353	58,353
Total other comprehensive income for the period	-	-
<b>Restated balance at 31 December 2019</b>	<b>172,829</b>	<b>172,829</b>
Surplus attributable to the entity for the year	202,410	202,410
Total other comprehensive income for the year	-	-
<b>Balance at 31 December 2020</b>	<b>375,239</b>	<b>375,239</b>

The accompanying notes form part of these financial statements

# Kooyoora Ltd

## Statement of Cash Flows

For the period ending 31 December 2020

		2020	Restated 2019
	Note	\$	\$
<b>Cash flows from operating activities</b>			
Receipts from customers		1,743,402	1,335,828
Payments to suppliers and employees		(1,438,387)	(1,256,823)
Interest received		973	(2,350)
Finance costs		(226)	(177)
Low-value lease payments		(1,440)	(1,440)
Short term lease payments		(13,200)	(13,200)
<b>Net cash provided by operating activities</b>	12	<b>291,122</b>	<b>61,838</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(7,571)	(23,290)
<b>Net cash used in investing activities</b>		<b>(7,571)</b>	<b>(23,290)</b>
<b>Net increase in cash held</b>		<b>283,551</b>	<b>38,548</b>
Cash and cash equivalents at the beginning of the period		198,150	159,602
<b>Cash and cash equivalents at the end of the period</b>	4	<b>481,701</b>	<b>198,150</b>

The accompanying notes form part of these financial statements

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies

The financial statements cover Kooyoora Ltd as an individual entity, incorporated and domiciled in Australia. Kooyoora Ltd is a company limited by guarantee.

The financial statements were authorised for issue on 31 March 2021 by the directors of the company.

#### Basis of preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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* and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### 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*.

#### Accounting policies

##### (a) Revenue

When the company receives funds, it assesses whether the transaction gives rise to a contract that has enforceable and sufficiently specific performance obligations.

When both conditions are satisfied, the association:

- identifies each performance obligation
- recognises a liability for its obligation
- recognises revenue as it satisfies its performance obligation

When a transaction does not contain enforceable and sufficiently performance obligations, revenue is recognised immediately in profit or loss in accordance with AASB 1058.

The association's revenue streams largely consist of: .

- membership fees
- service fees

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies (continued)

#### (a) Revenue (continued)

##### Membership fees

The company recognises membership revenue over time, as the customer simultaneously receives the benefit being provided over the course of the financial year, in accordance with AASB 15: *Revenue from Contracts with Customers*.

##### Service fees

The company recognises revenue from service fees at a point in time, when the good or service is provided to the customer, in accordance with AASB 15: *Revenue from Contracts with Customers*.

##### Interest income

Interest income is recognised using the effective interest method.

##### Donation income

Donations and bequests are recognised as revenue when received.

All revenue is stated net of the amount of goods and services tax (GST).

#### (b) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

#### (c) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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 ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

#### (d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### (e) Trade and Other Receivables

Trade and other receivables include amounts due from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment. Refer to Note 1(h) for further discussions on the determination of impairment losses.

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies (continued)

#### (f) Property, plant and equipment

Plant and equipment is measured on the cost basis less depreciation and any impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount of 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.

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 recoverable amount is made when impairment indicators are present (refer to Note 1(i) for details of impairment).

Plant and equipment that has been contributed at no cost, or for nominal cost, is recognised at the fair value of the asset at the date it is acquired.

##### Depreciation

All fixed assets are depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Office equipment	33%
Furniture and fittings	33%
Computer equipment	33%

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.

Gains 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.

#### (g) Leases

##### Lease recognition

At inception of a contract, the company 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 Company where the Company is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets (ie fair value less than \$10,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

The company's lease arrangements include the lease of a building premises and plant and equipment. These arrangements satisfy the short-term and low-value lease exemptions and are recognised as an operating expense. Refer to note 1(o) for further information regarding the company's key judgements and estimations.

Each of the company's lease arrangements are for use in the production of supply of goods or services, or for administrative purposes.

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies (continued)

#### (h) Financial instruments

The company's financial instruments consist mainly of deposits with banks, receivables and payables.

##### *Initial recognition and measurement*

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the company commits itself to either the purchase or sale of the asset (ie 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 the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15.63.

##### *Classification and subsequent measurement*

###### *(i) Financial assets*

All financial assets are initially measured at fair value adjusted for transaction costs (where applicable). For the purpose of subsequent measurement, financial assets are classified into amortised costs. The company does not use hedging instruments.

Classifications are determined by both:

- the business model for managing the financial assets
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade debtors which is presented within other expenses.

Financial assets are measured at amortised cost if the assets meet the following conditions:

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents and trade and other receivables fall into this category of financial instruments.

##### *Impairment of financial assets*

The Company makes use of the simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. The company uses its historical experience, external indicators and forward looking information to calculate the expected credit losses.

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies (continued)

#### (h) Financial instruments (continued)

##### *(ii) Financial liabilities*

The company's financial liabilities include trade and other payables. Financial liabilities are initially measured at fair value and where applicable, are adjusted for transaction costs unless the company designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for financial liabilities designated at fair value through profit or loss, which are carried subsequently at fair value with gains or losses recognised in profit or loss. The company does not utilise derivative financial instruments.

All interest related charged and, if applicable, changes in an instruments fair value that are reported in profit or loss are included within finance costs or finance income.

#### (i) Impairment of assets

At the end of each reporting period, the company assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity 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.

#### (j) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 to 90 days of recognition of the liability.

#### (k) Provisions

Provisions are recognised when the entity 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 are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting date.

#### (l) Employee benefits

##### *Short-term employee benefits*

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current trade and other payables in the statement of financial position.

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies (continued)

#### (l) Employee benefits (continued)

##### *Other long-term employee benefits*

Provision is made for employees' annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The company's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

#### (m) Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the company 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 disclosed.

#### (n) Economic dependence

Kooyoora Ltd is dependent on the Melbourne Anglican Diocesan Corporation Ltd to generate the majority of its revenue used to operate the business. The company has entered into a ongoing service agreement with the entity and at the date of this report, the Board of Directors has no reason to believe that this financial support will not continue.

The Melbourne Anglican Diocesan Corporation Ltd may terminate the agreement on giving 12 months written notice to Kooyoora Ltd.

#### (o) Critical accounting estimates and judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

#### Key estimates

##### *Impairment*

The company assesses impairment at each reporting period by evaluating the conditions and events specific to the company that may be indicative of impairment triggers. Recoverable amount of the relevant assets are reassessed using the value-in-use calculation which incorporates various key assumptions.

##### *Useful lives of property, plant and equipment*

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

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies (continued)

#### (o) Critical accounting estimates and judgements (continued)

##### Key judgments

##### *Identifying 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. Significant judgement is required to determine whether a promise is sufficiently specific by taking into account any conditions specified in the arrangement regarding such promised goods and services. In making this assessment, management includes the nature/-type, cost/-value, quantity and the period of transfer related to the goods or services promised.

##### *Determination and timing of revenue recognition under AASB 15*

For each revenue stream, the company applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation.

##### *Employee benefits*

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the company expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the company believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

#### (p) Change to comparative figures

An accounting error was made in the prior year in relation to the recognition of revenue. The company incurred legal and professional fees in December 2019 on behalf of a client investigation but such costs were not charged to the respective client until January 2020. The company had a right to recover such costs at 31 December 2019 however this was not recognised as an asset at 31 December 2019.

Given the material nature of this timing error, the financial statements for the year ended 31 December 2019 have been restated retrospectively in accordance with AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*. The financial statements have been amended and certain comparative figures have been restated as follows:

	Previous 2019 \$	Adjustment	Restated 2019 \$
<b>Statement of profit or loss and other comprehensive income</b>			
Revenue	1,211,021	47,000	1,258,021
<b>Surplus before income tax expense</b>	<b>11,353</b>	<b>47,000</b>	<b>58,353</b>
Income tax expense	-	-	-
<b>Surplus after income tax expense</b>	<b>11,353</b>	<b>47,000</b>	<b>58,353</b>
<b>Total comprehensive income attributable to members of the entity</b>	<b>11,353</b>	<b>47,000</b>	<b>58,353</b>

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 1. Summary of Significant Accounting Policies (continued)

#### (p) Change to comparative figures (continued)

##### Statement of financial position

##### Assets

##### CURRENT

Other assets	8,973	47,000	55,973
<b>Net assets</b>	<b>125,829</b>	<b>47,000</b>	<b>172,829</b>
Retained surplus	125,829	47,000	172,829
<b>Total equity</b>	<b>125,829</b>	<b>47,000</b>	<b>172,829</b>

		2020	Restated 2019
Note 2. Revenue and Other Income	Note	\$	\$
Revenue from contracts with customers	2(a)	1,426,905	1,258,021
Other sources of revenue	2(b)	100,973	7,350
		<b>1,527,878</b>	<b>1,265,371</b>
<b>(a) Revenue from contracts with customers</b>			
Service Fees		1,360,131	1,209,403
Membership Fees - Melbourne		16,000	16,000
Membership Fees - Bendigo		4,000	4,000
Complaints		-	1,227
Training		1,205	200
Counselling		5,636	2,227
Investigations		37,264	24,964
Consultation		2,669	-
Total revenue		<b>1,426,905</b>	<b>1,258,021</b>
<b>(b) Other sources of revenue</b>			
Interest income		973	2,350
COVID payment <sup>30</sup>		100,000	-
Donations		-	5,000
		<b>100,973</b>	<b>7,350</b>

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

	2020	Restated 2019
Note 3. Expenditure	\$	\$
Depreciation and amortisation expense:		
- Office equipment	346	638
- Furniture and fittings	1,720	3,126
- Computer equipment	7,571	7,843
- Website	14,618	5,622
Total depreciation and amortisation	<b>24,255</b>	<b>17,229</b>
Finance costs	226	177
Short term lease costs	13,200	13,200
Low value lease costs	1,440	1,440
<b>Note 4. Cash and Cash Equivalents</b>		
CURRENT		
Cash at bank	481,701	198,150
<b>Note 5. Trade and Other Receivables</b>		
CURRENT		
Trade receivables	21,485	80,155
<b>Note 6. Other Assets</b>		
CURRENT		
Prepayments	9,998	8,973
Accrued income	33,240	47,000
Total other assets	<b>43,238</b>	<b>55,973</b>

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

	2020	Restated 2019
<b>Note 7. Property, Plant and Equipment</b>	<b>\$</b>	<b>\$</b>
<i>NON-CURRENT</i>		
Office equipment		
At cost	1,914	1,914
Accumulated depreciation	(1,914)	(1,568)
	-	346
Furniture and fittings		
At cost	9,378	9,378
Accumulated depreciation	(9,273)	(7,553)
	105	1,825
Computer equipment		
At cost	33,734	26,164
Accumulated depreciation	(23,592)	(16,022)
	10,142	10,142
	10,247	12,313

### Movements in Carrying Amounts

Movements in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current period.

	Office equipment \$	Furniture and fittings \$	Computer equipment \$	Total \$
Balance at beginning of period	346	1,825	10,142	12,313
Additions	-	-	7,571	7,571
Disposals	-	-	-	-
Depreciation expense	(346)	(1,720)	(7,571)	(9,637)
Carrying amount at end of period	-	105	10,142	10,247

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

	2020	Restated 2019
<b>Note 8. Intangible Assets</b>	<b>\$</b>	<b>\$</b>
<i>NON-CURRENT</i>		
Website		
At cost	20,240	20,240
Accumulated depreciation	(20,240)	(5,622)
Total intangible assets	-	14,618

### Movements in Carrying Amounts

Movements in carrying amounts for each class of intangible asset between the beginning and the end of the current period.

	Website \$	Total \$
Balance at beginning of period	14,618	14,618
Additions	-	-
Disposals	-	-
Depreciation expense	(14,618)	(14,618)
Carrying amount at end of period	-	-

	2020	2019
<b>Note 9. Trade and Other Payables</b>	<b>\$</b>	<b>\$</b>
<i>CURRENT</i>		
Trade payables	10,988	88,663
Other payables	20,226	18,867
ATO payable	42,046	37,781
Accrued expenses	47,508	9,000
Total trade and other payables	120,768	154,311

### Note 10. Provisions

<i>CURRENT</i>		
Employee benefits - annual leave	60,664	34,069
<b>(a) Analysis of employee provisions</b>		
Balance at the beginning of the year	34,069	8,709
Additional provisions raised during the year	32,070	28,802
Amounts used	(5,475)	(3,442)
Closing balance at the end of the year	60,664	34,069

### Provision for employee benefits

Employee provisions represent amounts accrued for annual leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements. Based on past experience, the Company does not expect the full amount of annual leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

# Kooyoora Ltd

## Notes to the Financial Statements

For the Period Ended 31 December 2020

### Note 11. Capital Commitments

The company has no material capital expenditure commitments contracted for at 31 December 2020.

		2020	Restated 2019
Note 12.	Cash Flow Information	Note	
		\$	\$
Reconciliation of cash flow from operations with surplus after income tax			
Surplus after income tax expense		202,410	58,353
Non-cash flows in surplus:			
- depreciation and amortisation expense		24,255	17,229
Changes in assets and liabilities:			
- (increase)/decrease in trade and other receivables		58,670	19,010
- (increase)/decrease in other assets		12,735	(53,526)
- increase/(decrease) in trade and other payables		(33,543)	85,412
- increase/(decrease) in other liabilities		-	(90,000)
- increase/(decrease) in provisions		26,595	25,360
Cash flows from operations		291,122	61,838

### Note 13. Contingent Liabilities and Assets

The company's directors are not aware of any contingent liabilities or assets as at the date of signing this financial report.

### Note 14. Events after the Reporting Period

The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Kooyoora at the reporting date. As responses by government continue to evolve, management recognises that it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on Kooyoora, its operations, its future results and financial position. The state of emergency in Victoria was extended on 29 January 2021 until 26 February 2021 and the state of disaster ended on 8 November 2020.

No other matters or circumstances have arisen since the end of the financial year which significant affects or may significantly affect the operations of the Company, the result of those operations, or the state of affairs of the company in future financial years.

### Note 15. Members' Guarantee

The company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$100 each towards meeting any of the outstanding obligations of the company. At 31 December 2020, the number of members was 2 (2019: 2).

### Note 16. Company Details

The registered office of the business is:

Kooyoora Ltd  
4 Myers Street  
Bendigo, VIC, 3550

The principle place of business is:

Kooyoora Ltd  
146-148 Hoddle Street  
Abbotsford, VIC, 3067


# Kooyoora Ltd


## Directors' Declaration

The directors of Kooyoora Ltd declare that, in the directors opinion:

- The financial statements and notes, as set out on pages 6 to 21 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - comply with the mandatory Australian Accounting Standards and accounting policies described in Note 1 of the financial report.
  - give a true and fair view of the financial position of the registered entity as at 31 December 2020 and its performance for the period ended on that date.
- In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Chair   
Alison Goss

Director   
Bruce Thompson

Dated this 31st day of March 2021



Independent auditor’s report to the members of Kooyoora Ltd

Report on the audit of the financial statements

Our opinion

In our opinion, the financial report of Kooyoora Ltd being a special purpose financial report, is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company’s financial position as at 31 December 2020 and of its performance for the year ended on that date; and
- ii. complying with the accounting policies described in Note 1 of the financial report and the *Australian Charities and Not-for-profits Commission Regulations 2013*.

What we have audited

Kooyoora Ltd’s (the company) financial report comprises the:

- ✓ Statement of financial position as at 31 December 2020
- ✓ Statement of profit or loss and other comprehensive income for the year then ended
- ✓ Statement of changes in equity for the year then ended
- ✓ Statement of cash flows for the year then ended
- ✓ Notes comprising a summary of significant accounting policies and other explanatory notes
- ✓ The directors' declaration of the entity.

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

Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Kooyoora Ltd to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Other information

The company may prepare an annual report that may include the financial statements, director’s report and declaration and our audit report (the financial report). The annual report may also include “other information” on the entity’s operations and financial results and financial position as set out in the financial report, typically in a Chairperson’s report and reports covering governance and other matters.

The directors are responsible for the other information. An annual report has not been made available to us as of the date of this auditor's report.

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

Our responsibility is to read the other information identified above when it becomes available 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 we identify that a material inconsistency appears to exist when we read the annual report (or become aware that the other information appears to be materially misstated), we will discuss the matter with the directors and where we believe that a material misstatement of the other information exists, we will request management to correct the other information.

Independence

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Directors’ responsibility for the financial report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with the accounting policies described in Note 1 of the financial report and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company’s ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or cease operations, or have no realistic alternative but to do so.



#### Auditor's responsibility 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. Misstatement can arise from fraud or error and are considered material if, individually or in 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.

**Andrew Frewin Stewart**  
61 Bull Street, Bendigo, 3550  
Dated this 31<sup>st</sup> day of March 2021

**Brad Ead**  
Lead Auditor



# KOOYOORA

**Kooyoora Ltd**

ABN 27 616 776 919

PO Box 329

Canterbury, VIC, 3126

**[kooyoora.org.au](http://kooyoora.org.au)**