

The background features a blurred photograph of several people in a professional setting, possibly a meeting or conference. The image is overlaid with three prominent diagonal stripes: a teal stripe at the top, a dark blue stripe in the middle, and a light blue stripe at the bottom. The stripes are separated by thin white lines and extend from the left side towards the right.

Annual Report

2018

KOOYOORA Ltd.

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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."

Royal commission

The need for independent oversight (Royal Commission into Institutional Responses to Sexual Abuse, Final Report: Vol 7 Improving Institutional Responding and Reporting)

In our view, independent oversight is important in addressing some problems with institutional complaint handling, such as conflicts of interest that can arise when institutions investigate their own staff and volunteers. Independent oversight is beneficial because it helps to:

- Increase identification and reporting of institutional child sexual abuse
- Improve the capacity of institutions to receive and respond to complaints
- Strengthen institutions' accountability and transparency in accordance with best practice complaint handling
- Ensure the risk of child sexual abuse is adequately addressed
- Improve the welfare and wellbeing of primary and secondary victims
- Promote consistent standards in reporting and responding across institutions.

Royal Commission into Institutional Responses to Child Sexual Abuse Volume 7: Improving Institutional Responding and Reporting p 18-19

Independent oversight can assure the public that the institutions entrusted to care for children cannot minimise or ignore complaints, and that the leaders and employees of these institutions cannot operate with impunity.

Our Board 2018-2019



Alison Goss
Director (Chair)



Michael Shand QC
Director



Pauline Kelly
Director



Ian Dallas
Director
(Resigned 2019)

Our Team 2018-2019

Fiona Boyle
Executive Director

Angela Cannon
Redress Manager

Patrice Galgano
Director of Professional Standards

Katrina Thomas
Deputy Director of Professional Standards

Amy Collier
Intake & Quality Officer

Marcella Meagher
Administration Officer

Sue Nunan
Administration Officer

Amanda Lincke
Director of Education

Jack Lindsay
Project Officer

Richard Connolly
Acting Director of Professional Standards
(Contract expired 2018)

Marcia Arthur
Deputy Director of Professional Standards
(Contract expired 2018)

Warren Peacock
Investigator
(Contracted expired)

Anne Baker
Executive Director
(Resigned 2018)

Professional Standards Committee 2018-2019

Mr Daryl Williams QC Chair Professional Standards Committee	Mr Denis Shackell Member Professional Standards Committee	Ms Heather Marten Member Professional Standards Committee
Ms Christine Withers Member Professional Standards Committee	Mr Nick Goodenough Member Professional Standards Committee	Ms Helen Wirtz Member Professional Standards Committee

Professional Standards Board 2018-2019

Mr Stephen Wilmoth President Professional Standards Board	Mr Anthony Greenway Member Professional Standards Board Panel	Mr Peter Billings Member Professional Standards Board Panel
Mr Robin Brett QC Deputy President Professional Standards Board	Rev Richard Wilson Member Professional Standards Board Panel	Mr Joseph Carney Secretary to the Board
Mrs Kerry Walker Member Professional Standards Board Panel	Mr Malcolm Tadgell Member Professional Standards Board Panel	Ms Elizabeth Brimer SC Deputy President Professional Standards Board (Resigned 2019)
Rev Chris Appleby Member Professional Standards Board Panel	Ms Beatrice Melita Member Professional Standards Board Panel	

Professional Standards Review Board 2018-2019

Justice Julie Dodds-Streton President Review Board	Rev Di Nicolios Member Review Board Panel	Mr Samuel McMahon Secretary to the Review Board
The Hon David Habersberger Deputy President Review Board	Prof Greg Baxter Member Review Board Panel	Ms Penny Powys Member Review Board Panel (Resigned 2018)
Rev Dr Charles Sherlock AM Member Review Board Panel	Mr Michael Gronow QC Member Review Board Panel	

Chairperson's Report

In my first year as Chair of the Board, I welcome the opportunity to address readers of our Annual Report of Kooyoora.

Reflecting upon our past year I am encouraged by the transformation we have achieved, and enthused by the future goals of our organisation. This has been a year of much change as we welcomed new members to the team, and farewelled some valued members who worked diligently, and with conviction to establish Kooyoora. During this period of change and transition there have been a number of valuable achievements, as outlined in this Annual Report.

With the appointment of permanent team members we have strategically established a group who lead our operations with the requisite skills, commitment to our purpose, and connections to broad networks to deliver the next evolution of our organisation.

In addition to our ongoing, and highly valued partnerships with member organisations of Anglican Diocese of Melbourne and Anglican Diocese of Bendigo, we have established a number of new clients, demonstrating promise for the potential to bring further substantial benefits to the community through delivery of our services to diverse groups.

The creation and launch of our website has been a significant milestone. The website provides a digital welcome to all our clients – both current and potential, and reflects another step in building the maturity of our organisation. I encourage all our readers to visit and explore kooyoora.org.au and discover the valuable resources and information.

I would like to acknowledge the hard work and dedication of the Kooyoora team, our volunteers on the Professional Standards Committee, Board, and Review Board. It is the combined effort of the individual contributions

that has resulted in our shared achievements. I particularly would like to thank the Board of Directors for their commitment to the governance and strategic guidance of Kooyoora; through volunteering their time and their ongoing support to me in the capacity of Chair.

On behalf on the Board I would like to take this opportunity to thank Anne Baker for her role as inaugural Executive Director to establish Kooyoora, which saw her lead the organisation through early days and much transition. I would also like to acknowledge Fiona Boyle for her leadership as she has stepped into the ongoing role of Executive Director, providing strategic direction and continuing to build the operational maturity of the organisation.

The year ahead is one of which I am most optimistic about for Kooyoora, with a strong growth agenda, and burgeoning opportunities, balanced with the need to continue to refine our maturing processes. I am confident that through Kooyoora's member organisations, our team, and volunteers we will continue to work together to build upon our successes and grow our organisation.

Alison Goss
Chair of the Board

Executive Director's Report

It is my pleasure to be able to consider and write Kooyoora's first annual report. I would like to thank Anne Baker for her contribution and thoughts in this report. It is very much a collaborative effort. It is also important to acknowledge Anne's tireless work with the Royal Commission into Institutional Responses to Sexual Abuse (Royal Commission), and establishing Kooyoora through conception, preparation and implementation stages.

I have been fortunate to be able to build on the solid foundation that was created. I will also take this opportunity to sincerely thank all of Kooyoora's founders, in having the vision and drive to create this company; Archbishop Philip Freier, Bishop Andrew Curnow, Michael Shand QC, Ian Dallas and Anne Baker.

The basis for Kooyoora's development was to establish an independent company to manage complaints, clearances, redress and relevant training for the Anglican dioceses, other faith based organisations and charities more broadly. The importance of independence in these functions was highlighted in the Royal Commission reports and recommendations through removing any perceived or actual conflict of interest whilst instigating transparency and accountability. The Royal Commission was critical of the failings of many institutions not having the expertise or motivation to prioritise and create safety, in particular child safety, within its structures. Independence can be considered on a continuum; we have in place a separate legal structure, independent professional standards bodies, independent Board members and team. We have also contracted services when needed to ensure conflicts are managed and we have the right skills.

Transference from an internal model to a newly established company presented many challenges for the Office of Professional

Standards. We appreciate the impacts for our founding member institutions; Melbourne and Bendigo Anglican Dioceses, and very much see this as an evolution. These Anglican Dioceses have been leaders in attempts to operationalise the intentions of the Royal Commission. There have been some learnings and adjustments required, as with any new concept or company. Some significant challenges have been overcome and some still remain:

- Establishing and evolving on the independence continuum
- Managing historic and current demand
- Implementing processes consistent with the Professional Standards Uniform Act 2016
- Ensuring all parties involved in all matters have their wellbeing considered and supported
- Ensuring that procedural fairness is embedded within all processes
- Supporting the Kooyoora team to undertake this work in order to provide robust and quality information that enables professional standards bodies to make fair, timely and considered decisions
- Managing costs associated with operating an independent company

Kooyoora has established a multidisciplinary team, processes consistent with trauma informed principles and relevant legislation, professional working relationships with statutory bodies such as Commission for Children and Young People, Victoria Police and Child Protection. These factors and work need to be viewed within the company's lifecycle. We have identified areas we need to improve and welcome all feedback and opportunities for developing our services.

We have been pleased to launch our website www.kooyoora.org.au. We hope this will be used as a point of information and resource. We are incredibly proud of this

site and welcome any feedback or ideas for improvement. I would like to thank Michael Shand QC for a mammoth amount of work undertaken. It is already appreciated by a number of people who have found it clear, easy to use and informative.

Kooyoora is embedding a continuous quality improvement framework and culture. We recognise and aim to address shame, blame and fear within our processes and culture as much as possible, to mitigate perfectionism paralysis, misinformation, and misunderstandings and illuminate the multiplicity of perspectives. In doing this we hope to instil creativity, innovation, peoples voices being heard and contributing to service development in a truly trauma informed environment underpinned by collaboration, safety, trustworthiness, choice and empowerment .

Kooyoora is a values based organisation, established from Anglican values and a genuine motivation to correct past failings, provide care, compassion and safety for all. Kooyoora employs a team of experts from multidisciplinary areas, often outside of the Anglican community however always in alignment to these values. Kooyoora is surrounding itself with advisors, both formally and informally, to assist it meet the needs particular to their clients.

One important aspect of this work of which the Kooyoora Board and team are acutely aware is that Professional Standards processes are difficult for all parties. For complainants there are many reasons and barriers that need to be overcome in order to report the matter and that does not guarantee the outcome they may want. For respondents the process has the potential to change their career and impact their calling. All parties can experience negative impacts to their wellbeing, identity, families and reputation. In this area Kooyoora

knows the importance of choosing courage over comfort; what people harmed have had to do to report, what respondents must also do (defend against false allegation, clarify misinterpretation/ understanding or confess to their behaviour) and Kooyoora in managing the matters with integrity and compassion. Kooyoora must provide unbiased support, information and options for all parties. These are the mechanisms that will contribute to safe institutions.

Finally I would like to thank all the volunteers on the Professional Standards Committee, Professional Standards Board, Professional Standards Review Board and the Kooyoora Board Directors. Our work is underpinned by your generosity and I am truly grateful. The Kooyoora team have contributed skills, expertise, passion and compassion as we approach the work and strive to provide best practice services. I would like to extend this acknowledgement to all past and current team members. Your work is, and has been important, in the co-creation of safe institutions. In closing

"Vulnerability sounds like the truth and feels like courage. Truth and courage aren't always comfortable, but they are never weakness"
— Brene Brown

Fiona Boyle
Executive Director

Timeline

Kooyoora – The Journey

I first became involved in the intentional development of professional standards for clergy in 2002, when I was an Assistant Bishop and Registrar of the Diocese of Melbourne. The main part of the process was the development of the role of a Director of Professional Standards, a Code of Practice for Clergy and the putting in place of a Professional Standards Committee and Board.

The initiatives that took place in 2002 largely stayed in place until The Royal Commission into Institutional Child Abuse began to get underway in 2013. In 2003 I left the Diocese of Melbourne and became the Bishop of Bendigo a role that I held until early 2018.

For some time from around 2008 onwards I began to become seriously concerned that what we had put in place and had largely been adopted in some form by the five dioceses in Victoria had some major issues that would need to be addressed. I began more adequately to identify and list these issues once the Royal Commission public hearings began and the shortcomings of many of the processes in the churches began to unravel.

I was particularly concerned about:

- The conflicts of interest in the Anglican processes. I felt that Bishops and Registrars specifically were trying to fulfil roles that directly competed with the independence of the process.

- Much of the process was compromised because the whole regime that was in place was largely in house and left itself open to undue influence and even interference.
- There was a need I felt for some time to move the professional standards process outside of dioceses and allow it to be genuinely independent.
- The inconsistencies between dioceses in Victoria.
- Developing an understanding that Professional Standards applied to all in the Church, Bishops, clergy and laity and was about much more than child abuse. A holistic understanding of abuse was needed.

In 2014 I took an initiative in the Anglican Provincial Council for Victoria to establish a Working Group that would seek to establish a common and independent process for Professional Standards in the Anglican Church in Victoria. The Working Group was established and received strong support from the five dioceses in Victoria as members of the Provincial Council.

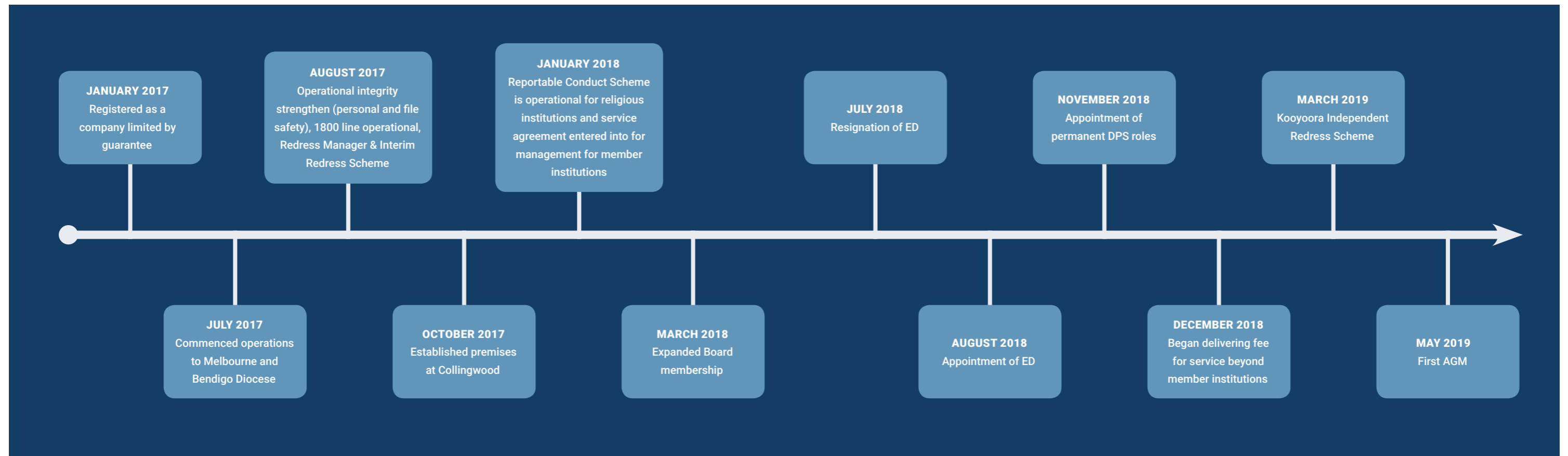
I was appointed by the Archbishop of Melbourne to Chair the Working Group and it began quickly to get down to the task of establishing a common Professional Standards Regime for Victoria. I was ably assisted on the legal side by Michael Shand QC, Chancellor of the Diocese of Melbourne. Michael drew up a legal framework that could be considered by

the Synods of each of the Diocese in Victoria. Much time and effort went into the process and various drafts of Michael's framework were considered and feedback sought.

It was also resolved in the Working Group that the best way to implement the process was to establish an independent Professional Standards company, and the concept of Kooyoora began to take shape. The name Kooyoora was chosen after a suggestion from me. It is a from the country of the Dja Dja Wurrung people of Central Victoria and is an area 40 kilometres to the west of Bendigo and south of the township of Inglewood. It is a state park and Mt Kooyoora is the centrepiece of the park. For the Dja Dja Wurrung people it was a place of gathering, a place of safety, a holy

place!
In 2017 the Dioceses of Bendigo and Melbourne adopted through their synods the legislation to enact the new Professional Standards process and the new independent company Kooyoora came into being. Sadly three of the Victorian dioceses, Ballarat, Gippsland and Wangaratta felt that they were not ready to join and in 2019 have still not found a way forward to do so.

Bishop Andrew Curnow AM



Professional Standards

Kooyoora has been in operation since 1 July 2017. Since that time Kooyoora have managed more than 460 new matters in addition to a number of unresolved matters from the previous Office of Professional Standards. Of these matters, approximately 53 have been heard by the PSC with decisions made.

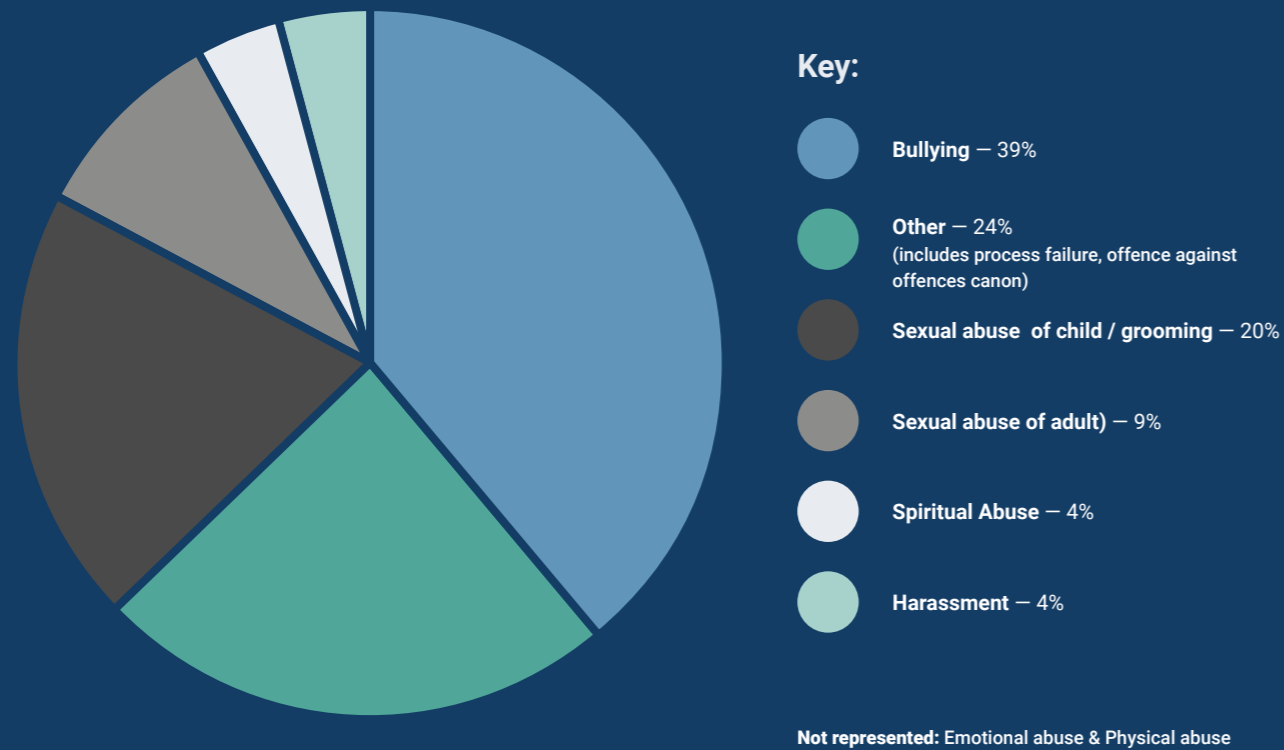
Many of the matters that Kooyoora receive do not proceed to the PSC for a variety of reasons including matters where a person is seeking advice only, matters where a person chooses not to sign a formal complaint, or where matters have been consolidated when they reach the PSC so they only appear in the statistics as one matter. In addition, many

matters are heard by the PSC on multiple occasions.

Kooyoora has managed files with varying degrees of risk, complexity and seriousness. Since the commencement of Kooyoora, the table below sets out the number of each type of matter. Note that some files may include more than one type of misconduct allegation e.g. an allegation may be of bullying, emotional abuse and harassment, and this may not be represented in the table below.

Patrice Galgano
LLB, GDLP
Director of Professional Standards

Matter Types



Clearances

Kooyoora processes Clearances for Ministry in the Diocese of Melbourne and the Diocese of Bendigo.

Kooyoora has also been closely involved in the development of the new online system for Clearance for Service in the Diocese of Melbourne which is due for launching imminently.

Kooyoora aims to provide clearances within one week of receipt of all paperwork. Time delays occur when insufficient information is provided by the applicant, referees are unable to be contacted, access to the National Register is not possible or responses from the DPS network are delayed.

Current challenges facing Kooyoora are the language barriers experienced by overseas people coming to Melbourne seeking a clearance. Understanding what is required for the clearance process is particularly challenging when trying to fulfil the requirements of the Safe Ministry Check. Police checks for those from Sudan and other African nations are unable to be obtained.

Marcella Meagher
Administration and Clearance Officer

350+

Clearances for Ministry
– Clergy

200+

Clearances for Ministry
– Lay Minister

50+

Clearances for Service
– Department of Theological Education

2

Clearances for Service

Redress Report

The Kooyoora Independent Redress Scheme has proved to be an innovative process which is not only trauma informed and non-adversarial to resolve redress matters, but has also been used to try and settle litigation matters at the earliest opportunity.

To date the efforts have largely been successful and survivors have given very positive feedback about the process. More than that their feedback has informed the way both the process and settlements have been conducted in the future – a process which has been developed for survivors and continues to be informed by survivors.

A number of settlements with plaintiff lawyers both in Victoria and NSW have given excellent feedback about their experiences, as well as their clients as participants in the redress process. They believed that not only was it a non-adversarial and timely way of resolving matters but also that their client felt valued, heard and their hurt acknowledged as part of the actual settlement process which is key to the success of the scheme. Both the Diocesan representative and the Diocesan solicitors are commended for the pastoral and genuinely heartfelt nature of the apologies they have given at the settlements and the way they have approached each matter in a genuine and open way as part of the redress team. Consequently we have been able to engage with survivors not only on a personal level, but also to reconnect survivors with the church in some cases, and their spirituality in others. In a Christian redress program this is ultimately one of the key factors of success where trust commences to be rebuilt after that trust has been broken.

Replies from plaintiff lawyers

- Treatment and respect. My client and my staff were treated with the utmost respect by you (the redress manager), the Diocese of Melbourne and its lawyers. The Survivor's wishes in relation to the way

in which the matter was conducted were fully accommodated and he reported to us that he felt believed and heard. I consider that the matter was largely dealt with in a manner consistent with the principles of restorative justice.

- We confirm that both my client and I were delighted with the process and the outcome because it was tailored to 'Mr X's circumstances.
- It was about the way we were treated from the outset that impressed me the most, for we are all in this together and I felt that there was a meeting of the minds helped by a non-adversarial process. Kooyoora provided the forum for a collaborative and professional yet friendly settlement. Rather than being something toxic to my client, it was a process that empowered him where he finally felt heard and respected, which was a welcome change. This can only assist his long-term mental health and arguably his physical health in turn.
- Client contact post settlement has shown me how good he feels, with a renewed lease on life. He has left my office feeling positive for a change.
- Timeliness. We were very satisfied with the response and speed in which you and the institution responded to the claim. Claims of this nature take time to prepare particularly when expert medical evidence is necessary and this matter was resolved and payment made within 12 months. This was largely down to the swift response by [Redress Manager] the Anglican Diocese of Melbourne and its lawyers. This matter was therefore resolved within a timeframe only enjoyed by about 5% of other similar matters conducted at this firm.

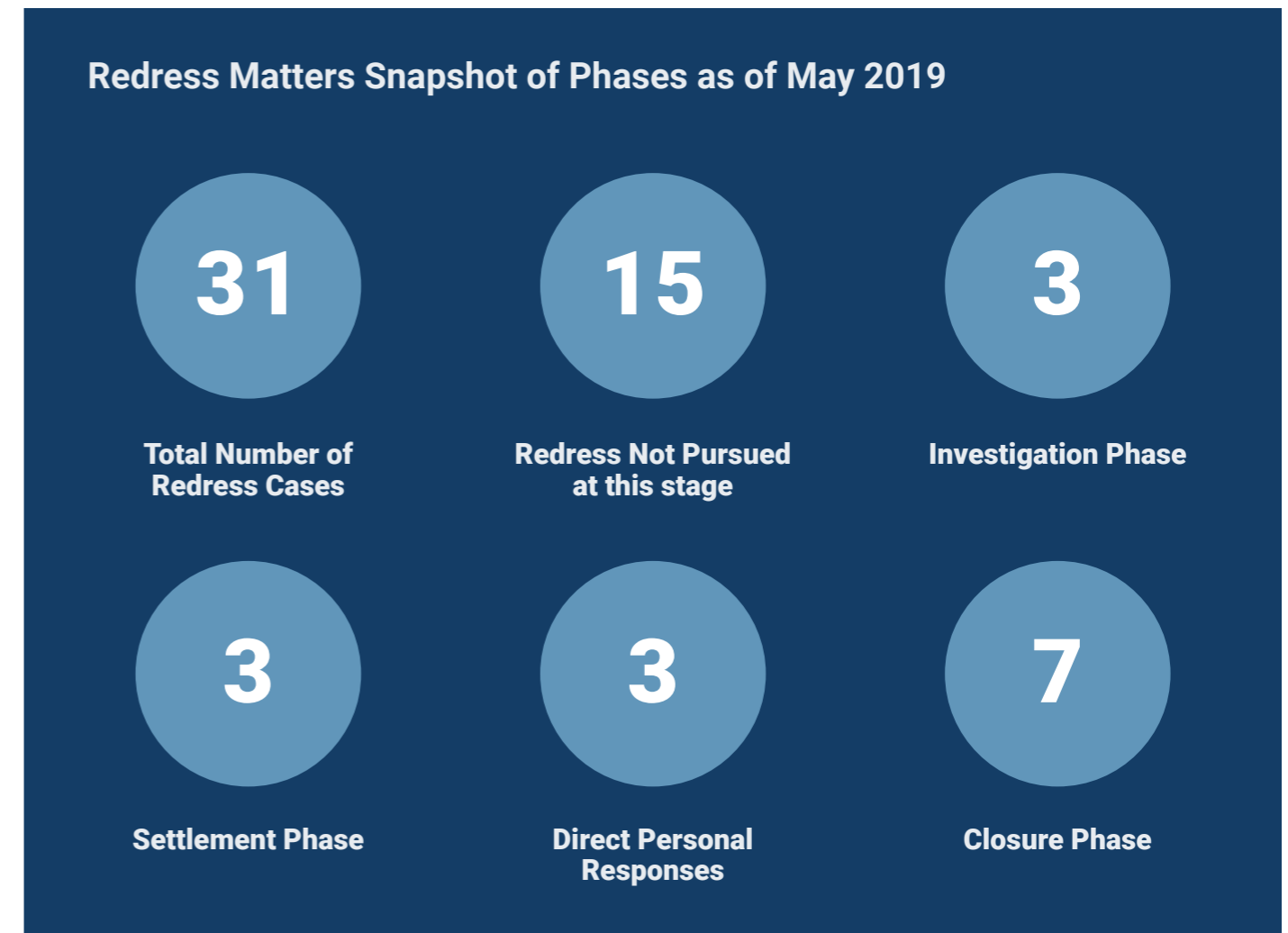
Prior to any applications being made, on a number of occasions the first disclosure of abuse is to Kooyoora after many tormented

years of anguish. It is a privilege to be entrusted with survivors' stories and to assist them to try and find some type of healing in their journey. Some of these survivors do not want any financial redress at all. A number have just wanted someone to hear their story and to ensure that the same thing does not happen to others. Others have requested counselling but no financial redress at this stage as they come to terms with their own stories and their own journey of healing

Contrary to perception there are very few if any, that are just "after the money". The Kooyoora approach gives strength to the process used which is often seen to be counterintuitive to plaintiff lawyers and to some institutions; that as soon as someone makes a complaint, whether it be a child or an adult, if the institution can respond immediately in a pastoral and sensitive way, listening, hearing and acknowledging such matters in most cases this is the most important aspect of

these cases. We would like to thank all those involved in this process including the representatives of both dioceses, including the plaintiff lawyers who most have embraced this process.

Angela Cannon
Redress Manager



Training & Education

Kooyoora is in prime position to provide training and education to religious organisations, church schools and not for profits.

Our work in complaints management, clearances and redress allows us to integrate themes from these areas to be included in training packages for prevention purposes. We have an opportunity to create a continuous quality improvement cycle drawing information and feedback from a range of areas. Kooyoora currently have a multidisciplinary team with diverse skills and networks in relevant areas.

Kooyoora is customer focused and holistic in its approach to education and training, we have consulted with organisations to develop individual programs to ensure learning outcomes are met. Our programs are practical, interactive and enjoyable. Courses have been delivered using a combination of theoretical sessions, questionnaires, tailored case studies, simulations, group discussions, role plays and online education.

This year our strategic plan is to work with a number of schools in providing Risk Prevention and Child Safe Training to both staff and students. Kooyoora hopes to work alongside a number of Anglican Dioceses to train clergy and volunteers this year.

Amanda Lincke

Director of Training and Education

Financial Records

Dr Sue Anne Wallace (AM FAICD) writes in Social and Economic Value of the Adoption of Complaints Handling Systems by Australian Charities- November 2017...

Economic value of complaints handling: a value which may accrue (i) to the organisation as a result of developing and implementing an approved complaints handling system and undertaking review of the ensuing data, preferably through root cause analysis; and (2) to society, including a broad range of stakeholders, which otherwise can pay a high price if we get it wrong and fail to address complaints appropriately.

Social value of complaints handling: a value which may accrue to an individual (complainant) or a wider group in society as a result of a complaint being addressed and a decision communicated to the complainant whether or not that decision is in favour of the complainant.

In the contemporary environment where there is both regulatory and public interest in organisational culture and ethical behaviour, not implementing complaints handling systems could lead to damage of the most prestigious commodity held by charities, public trust and confidence, and therefore the reputation on which charities depend. Trust is fragile and perishable. Charities operate with the approval of society that is their social licence to operate. Surveys have shown trust in institutions is falling, suggesting that a new operating model that listens to stakeholders and taps into peers and employees will improve both communications and outcomes.

Complaints handling has been called one of the most critical weapons available in an organisation's governance arsenal. Apart from the public dimension or social value of good governance, there is additionally one of

risk identification and management. Effective complaints handling systems, which include reporting and evaluation, can reduce costs, risks and lost time caused from dealing with disputes ineffectively, all issues that impact on the bottom line.

While it has been shown that there are long-term economic benefits from appropriately addressing complaints, there will likely be short-term revenue requirements for financially challenged charities.

The full article can be found at <https://www.kooyoora.org.au/what-we-do/complaints-and-investigations/>

Audited Financial Statements

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- Statement of Changes in Equity
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- Notes to the Financial Statements
- Directors' Declaration
- Independent Audit Report

Kooyoora Ltd Directors' Report

Your directors present this report on the company for year ended 31 December 2018.

Directors

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

Alison Goss (Chair from September 2018) (Appointed: March 2018)
 Ian Dallas
 Pauline Kelly (Appointed: March 2018)
 Michael Shand
 Anne Baker (Resigned: July 2018)

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 2018 after provision for income tax was:

Year ended	Period ended
31 December 2018	31 December 2017
\$	\$
29,660	84,816

Meetings of Directors

During the financial year, 10 meetings of directors were held. Attendances by each director were as follows:

	Number eligible to attend	Number attended
Alison Goss (Appointed: March 2018)	9	9
Ian Dallas	8	6
Pauline Kelly (Appointed: March 2018)	9	8
Michael Shand	10	10
Anne Baker (Resigned: July 2018)	6	6

Information on Directors

Alison Goss - Chairperson (Appointed: March 2018)
 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

Ian Dallas - Director
 Occupation - Lawyer
 Qualifications - BA, LLB (Hons). Admitted as a barrister and solicitor of the Supreme Court of Victoria. Ian holds a current legal practising certificate.
 Experience and Expertise - Legal, Governance

Kooyoora Ltd Directors' Report

Information on Directors

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.

Michael Shand - Director
 Occupation - Barrister
 Qualifications - B.A. LL M. (Melb) FCI Arb. Australian lawyer practising as sole practitioner at the Victorian Bar.

Experience and Expertise - Michael Shand QC has practised as a barrister at the Victorian Bar in Melbourne Australia since 1980, a Queen's Counsel since 1997. He is a commercial lawyer. He has been since February 2003 a fellow of the Chartered Institute of Arbitrators and a Chartered Arbitrator. He is a member of the Pool of Arbitrators appointed by NBN Co Ltd pursuant to its dispute management obligations. He is a member of the Special Tribunal of the Anglican Church of Australia. He served as Chairman of the Chartered Institute of Arbitrators, Australian Branch from February 2005. Since the incorporation of that organisation early in 2006 until September 2006, he served as President of the Chartered Institute of Arbitrators (Australia) Limited.

He served as the Chairman of the Victorian Bar Council from September 2006 - September 2007. As a member of the Victorian Bar Council from 2000 to 2007, he led the development of the Bar's comprehensive new web site and was a member of its technology and communications subcommittee. He also has responsibility for the introduction of the Bar's Professional Indemnity LPLC Insurance Scheme which commenced in 2005 and the Bar's Professional Standards Scheme which commenced in July 2008.

He also served as a director of the Bar's property company, Barristers Chambers Limited and as a member of the Bar's Professional Standards Education Committee. He has since 2007 served as the Chancellor (Chief Legal Adviser) of the Anglican Diocese of Melbourne and is a member of the Legal Committee of the Anglican Province of Victoria. He has served as a Trustee of the Melbourne Anglican Trust Corporation since 2007.

Anne Baker - Director (Resigned: July 2018)
 Occupation - Executive Director
 Experience and Expertise - Anne was the Registrar of Bendigo Diocese for five years until 2016, and has also served as Royal Commission Officer for the Australian Church.

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. Prior to Fiona's appointment, Anne Baker was the secretary, who resigned from the position in July 2018. Anne was the Registrar of Bendigo Diocese for five years until 2016, and has also served as Royal Commission Officer for the Australian Church.

Kooyoora Ltd Directors' Report

Significant Changes in the State of Affairs

In the opinion of the directors, there were no significant changes in the state of affairs of the company that occurred during the period under review not otherwise disclosed in this report or the financial report.

Events Subsequent to the End of the Reporting Period

There are no matters or circumstances that have arisen since the end of the period that have significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company, in

Auditors Independence Declaration

The lead auditor's independence declaration for the period ended 31 December 2018 has been received and can be found on page 4 of the financial report.

Chair Alison Goss
Alison Goss

Director Michael Shand
Michael Shand

Dated this 30 day of April 2019



61 Bull Street, Bendigo 3550
PO Box 454, Bendigo 3552
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afsbendigo.com.au

Lead auditor's independence declaration under 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 2018, 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: 30 April 2019

Brad Ead
Lead Auditor

Kooyoora Ltd

Statement of Profit or Loss and Other Comprehensive Income

For the period ended 31 December 2018

	Note	2018 \$	2017 \$
Revenue	2	1,014,510	510,079
Salaries and employee benefits expense		(468,467)	(229,597)
Administration and association costs		(24,610)	(9,496)
Consulting costs		(148,917)	(115,409)
Depreciation expense	2	(9,526)	(4,010)
Legal and professional fees		(231,964)	(54,274)
Occupancy and associated costs		(24,159)	(11,227)
Finance costs	3	(124)	(35)
Insurance costs		(4,485)	-
Sundry expenses		(72,598)	(1,215)
Surplus before income tax expense		29,660	84,816
Income tax expense		-	-
Surplus after income tax expense		29,660	84,816
Other comprehensive income		-	-
Total comprehensive income attributable to members of the entity		29,660	84,816

Kooyoora Ltd

Statement of Financial Position

As at 31 December 2018

	Note	2018 \$	2017 \$
Current assets			
Cash and cash equivalents	3	159,602	76,001
Trade and other receivables	4	99,165	87,647
Other current assets	5	2,447	1,000
Total current assets		261,214	164,648
Non-current assets			
Property, plant and equipment	6	20,870	22,067
Total non-current assets		20,870	22,067
Total assets		282,084	186,715
Current liabilities			
Trade and other payables	7	68,899	73,450
Other liabilities	8	90,000	20,000
Provisions	9	8,709	8,449
Total current liabilities		167,608	101,899
Total liabilities		167,608	101,899
Net assets		114,476	84,816
Equity			
Retained surplus		114,476	84,816
Total equity		114,476	84,816

Kooyoora Ltd Statement of Changes in Equity

For the Period Ended 31 December 2018

	Retained Surplus \$	Total Equity \$
Balance at 12 January 2017	-	-
Surplus attributable to the entity for the period	84,816	84,816
Total other comprehensive income for the period	-	-
Balance at 31 December 2017	84,816	84,816
Surplus attributable to the entity for the year	29,660	29,660
Total other comprehensive income for the year	-	-
Balance at 31 December 2018	114,476	114,476

Kooyoora Ltd Statement of Cash Flows

For the period ending 31 December 2018

	Note	2018 \$	2017 \$
Cash flows from operating activities			
Receipts from customers		1,172,254	367,529
Receipts from capital establishment contributions		-	100,000
Payments to suppliers and employees		(1,082,151)	(365,697)
Interest received		1,951	281
Finance costs		(124)	(35)
Net cash provided by operating activities	11	91,930	102,078
Cash flows from investing activities			
Purchase of property, plant and equipment		(8,329)	(26,077)
Net cash used in investing activities		(8,329)	(26,077)
Net increase in cash held		83,601	76,001
Cash and cash equivalents at the beginning of the period		76,001	
Cash and cash equivalents at the end of the period	4	159,602	76,001

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

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 30 April 2019 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.

Accounting policies

(a) Revenue

Revenue is recognised on the following basis:

- Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.
- Revenue from the rendering of goods or services is recognised upon the delivery of the service or goods to the customers.
- 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.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 1. Summary of Significant Accounting Policies (continued)

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

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 and bank overdrafts.

(e) Trade and Other Receivables

Accounts receivable and other debtors 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(i) for further discussions on the determination of impairment losses.

(f) Property, plant and equipment

Plant and equipment are 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 from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

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 have been contributed at no cost, or for nominal cost, are recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 1. Summary of Significant Accounting Policies (continued)

(f) Property, plant and equipment (continued)

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. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(g) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) that are transferred to entities in the economic entity, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

(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 entity 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 liabilities

Financial liabilities are subsequently measured at amortised cost using the effective interest method.

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

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

A financial liability cannot be reclassified.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 1. Summary of Significant Accounting Policies (continued)

(h) Financial instruments (continued)

(ii) Financial assets

Financial assets are subsequently measured at amortised cost on the basis of the two primary criteria:

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

(i) Impairment of assets

At the end of each reporting period, the entity 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.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of 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 2018

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.

(n) Economic dependence

Kooyoora Ltd is dependent on the Melbourne Anglican Diocesan Corporation Ltd to generate the majority of its revenue used to operate in business. The company has entered into a 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.

(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 judgments

Impairment

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

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.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 1. Summary of Significant Accounting Policies (continued)

(p) New and amended accounting policies adopted during the reporting period

The company has adopted AASB 9: *Financial Instruments* with a date of initial application of 1 January 2018. As a result the company has changed its financial instruments accounting policies as detailed in the significant accounting policies note.

It has been determined by management that the above changes in the accounting policy do not have any material effect on the financial statements either in the current or prior periods presented.

(q) New Accounting Standards for Application in Future Periods

An assessment of Accounting Standards issued by the AASB that are not yet mandatorily applicable and their potential impact on the company when adopted in future periods is discussed below:

- AASB 16: *Leases* (applicable to annual reporting periods beginning on or after 1 January 2019).

When effective, this Standard will replace the current accounting requirements applicable to leases in AASB 117: *Leases* and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases. The main changes introduced by the new Standard are as follows:

- recognition of a right-of-use asset and liability for all leases (excluding short-term leases with less than 12 months of tenure and leases relating to low-value assets);
- depreciation of right-of-use assets in line with AASB 116: *Property, Plant and Equipment* in profit or loss and unwinding of the liability in principal and interest components;
- inclusion of variable lease payments that depend on an index or a rate in the initial measurement of the lease liability using the index or rate at the commencement date;
- application of a practical expedient to permit a lessee to elect not to separate non-lease components and instead account for all components as a lease; and
- inclusion of additional disclosure requirements.

The transitional provisions of AASB 16 allow a lessee to either retrospectively apply the Standard to comparatives in line with AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* or recognise the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial application.

The directors have performed an initial assessment and anticipate that the adoption of AASB 16 may increase the company's right-of-use assets and lease liabilities. Refer to Note 10(b) for further information regarding such operating lease commitments at 31 December 2018.

- AASB 1058: *Income of Not-for-Profit Entities* (applicable to annual reporting periods beginning on or after 1 January 2019).

This Standard is applicable to transactions that do not arise from enforceable contracts with customers involving performance obligations. The significant accounting requirements of AASB 1058 are as follows:

- Income arising from an excess of the initial carrying amount of an asset over the related contributions by owners, increases in liabilities, decreases in assets and revenue should be immediately recognised in profit or loss. For this purpose, the assets, liabilities and revenue are to be measured in accordance with other applicable Standards.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 1. Summary of Significant Accounting Policies (continued)

(q) New accounting standards for application in future periods (continued)

- Liabilities should be recognised for the excess of the initial carrying amount of a financial asset (received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity) over any related amounts recognised in accordance with the applicable Standards. The liabilities must be amortised to profit or loss as income when the entity satisfies its obligations under the transfer.

An entity may elect to recognise volunteer services or a class of volunteer services as an accounting policy choice if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. Recognised volunteer services should be measured at fair value and any excess over the related amounts (such as contributions by owners or revenue) immediately recognised as income in profit or loss.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented in accordance with AASB 108 (subject to certain practical expedients); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. For this purpose, a completed contract is a contract or transaction for which the entity has recognised all of the income in accordance with AASB 1004 Contributions.

The directors have performed an initial assessment and anticipate that the adoption of AASB 1058 will not have a material impact on the company's financial statements.

- AASB 2016-7: *Amendments to Australian Accounting Standards – Deferral of AASB 15* (for not-for-profit entities)

This Standard amends the mandatory effective date (application date) of AASB 15: *Revenue from Contracts with Customers* for not-for-profit entities so that AASB 15 is required to be applied by such entities for annual reporting periods beginning on or after 1 January 2019 instead of 1 January 2018.

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Apart from a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services.

To achieve this objective, AASB 15 provides the following five-step process:

- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- determine the transaction price;
- allocate the transaction price to the performance obligations in the contracts; and
- recognise revenue when (or as) the performance obligations are satisfied.

The transitional provisions of this Standard permit an entity to either restate the contracts that existed in each prior period presented per AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* (subject to certain practical expedients in AASB 15), or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. There are also enhanced disclosure requirements regarding revenue.

The directors have performed an initial assessment and anticipate that the adoption of AASB 15 will not have a material impact on the company's financial statements.

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

		2018	2017
		\$	\$
Note 2.	Revenue		
Revenue			
Revenue from operations:			
-	Service fees	989,209	404,603
Other revenue:			
-	Capital establishment contribution - Bendigo Anglican Diocese Corporation Ltd	-	20,000
-	Capital establishment contribution - Melbourne Anglican Diocese Corporation Ltd	-	80,000
-	Membership Fees - Bendigo Anglican Diocese Corporation Ltd	4,000	-
-	Membership Fees - Melbourne Anglican Diocese Corporation Ltd	16,000	-
-	Sundry income	3,350	5,195
-	Interest received	1,951	281
		<u>25,301</u>	<u>105,476</u>
	Total revenue	<u><u>1,014,510</u></u>	<u><u>510,079</u></u>
Note 2.	Expenditure		
Depreciation expense:			
-	Office equipment	638	292
-	Furniture and fittings	3,020	1,407
-	Computer equipment	5,868	2,311
		<u>9,526</u>	<u>4,010</u>
	Finance costs	<u>124</u>	<u>35</u>
Note 3.	Cash and Cash Equivalents		
<i>CURRENT</i>			
	Cash at bank	<u>159,602</u>	<u>76,001</u>
Note 4.	Trade and Other Receivables		
<i>CURRENT</i>			
	Trade receivables	<u>99,165</u>	<u>87,647</u>
Note 5.	Other Assets		
<i>CURRENT</i>			
	Prepayments	<u>2,447</u>	<u>1,000</u>

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 6. Property, Plant and Equipment	Note	2018 \$	2017 \$
<i>NON-CURRENT</i>			
Office equipment			
At cost		1,914	1,914
Accumulated depreciation		(930)	(292)
		<u>984</u>	<u>1,622</u>
Furniture and fittings			
At cost		9,378	8,534
Accumulated depreciation		(4,427)	(1,407)
		<u>4,951</u>	<u>7,127</u>
Computer equipment			
At cost		23,114	15,629
Accumulated depreciation		(8,179)	(2,311)
		<u>14,935</u>	<u>13,318</u>
		<u>20,870</u>	<u>22,067</u>

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.

2018	Office equipment \$	Furniture and fittings \$	Computer equipment \$	Total \$
Balance at beginning of period	1,622	7,127	13,318	22,067
Additions	-	844	7,485	8,329
Disposals	-	-	-	-
Depreciation expense	(638)	(3,020)	(5,868)	(9,526)
Carrying amount at end of period	<u>984</u>	<u>4,951</u>	<u>14,935</u>	<u>20,870</u>

Note 7. Trade and Other Payables	Note	2018 \$	2017 \$
<i>CURRENT</i>			
Trade payables		2,716	37,408
Other payables		10,099	6,947
ATO payable		14,794	23,587
Accrued expenses		41,290	5,508
		<u>68,899</u>	<u>73,450</u>
<i>Other Liabilities</i>			
<i>CURRENT</i>			
Unearned income		<u>90,000</u>	<u>20,000</u>

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 9. Provisions	Note	2018 \$	2017 \$
<i>CURRENT</i>			
Employee benefits - annual leave		8,709	8,449
<i>Capital and Leasing Commitments</i>			
(a) Finance lease commitments			
The company has no finance lease commitments contracted for at 31 December 2018.			
(b) Operating lease commitments			
Non-cancellable operating leases contracted for but not capitalised in the financial statements:			
- not later than 12 months		1,440	7,440
- between 12 months and 5 years		3,720	5,160
		<u>5,160</u>	<u>12,600</u>

The property lease commitment was a non-cancellable operating lease contracted for but not capitalised in the financial statements with a one-year term. The lease commenced on 1 July 2017 and expired on 30 June 2018. The terms of the lease are currently being renegotiated, with the company having no material commitment at 31 December 2018.

The photocopier lease commitment is a non-cancellable operating lease contracted for but not capitalised in the financial statements with a five-year term. Lease payments are required monthly in advance.

(c) Capital expenditure commitments

The company has no capital expenditure commitments contracted for at 31 December 2018.

Note 11. Cash Flow Information	Note	2018 \$	2017 \$
Reconciliation of cash flow from operations with surplus after income tax			
Surplus after income tax expense		29,660	84,816
Non-cash flows in surplus:			
- depreciation expense		9,526	4,010
Changes in assets and liabilities:			
- (increase)/decrease in trade and other receivables		(11,518)	(87,647)
- (increase)/decrease in other current assets		-	(1,000)
- (increase)/decrease in other assets		(1,447)	-
- increase/(decrease) in trade and other payables		(4,551)	73,450
- increase/(decrease) in other liabilities		70,000	20,000
- increase/(decrease) in provisions		260	8,449
Cash flows from operations		<u>91,930</u>	<u>102,078</u>

Kooyoora Ltd

Notes to the Financial Statements

For the Period Ended 31 December 2018

Note 12. 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 13. Events after the Reporting Period

There have been no events subsequent to the balance sheet date that have an impact that would require disclosure in the financial statements or notes there of.

Note 14. 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 2018, the number of members was 5 (2017: 4).

Note 15. Company Details

The registered office 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:

1. The financial statements and notes, as set out on pages 5 to 19 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with the mandatory Australian Accounting Standards and accounting policies described in Note 1 of the financial report.
 - b. give a true and fair view of the financial position of the registered entity as at 31 December 2018 and its performance for the period ended on that date.
2. There are reasonable grounds to believe that Kooyoora Ltd will be able to pay its debts as and when they become due and payable.

Chair  _____
Alison Goss

Director  _____
Michael Shand

Dated this 30th day of April 2019

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 2018 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 2012*.

What we have audited

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

- ✓ Statement of financial position as at 31 December 2018
- ✓ 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.

Independence

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

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, directors' report and declaration and our independence declaration and 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 Chairman's report and Manager's report, and reports covering governance and other matters.

The directors are responsible for the other information. The annual report is expected to be made available to us after 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.

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 30th day of April 2019



Brad Ead
Lead Auditor

Strategic Plan Summary

To start this strategic planning process we gathered data and ideas from our Kooyoora team, company members and professional standards volunteers.

We are very grateful for people's time, effort and insights. We have drawn themes from this information. Due to timing we could not consult as widely as we had hoped which would have included all parties involved in the process. We have used other operational data and feedback such as grievances. We are pleased to present Kooyoora's first strategic plan.

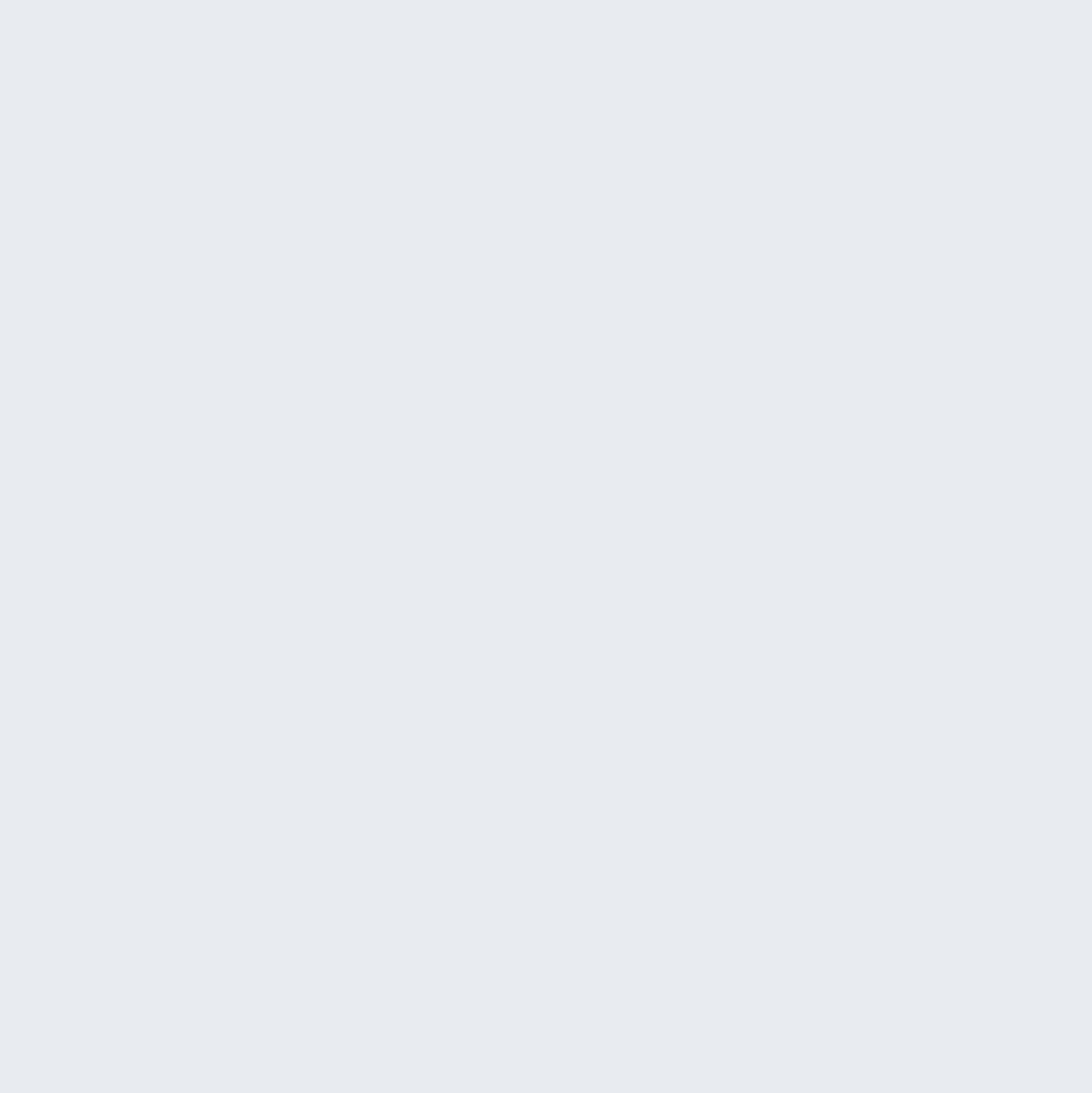
Values: Independence, accountability, fairness and integrity

Vision: To see safe institutions, free from abuse and violence

Mission: Co-creation of safe and transparent institutions through cultural change, education and robust processes including fair outcomes, zero harm, professional and ethical experiences, timely resolution to every person, every time.

Strategic Goals and Objectives:

1. ***Sustainability of Service***
 - Increase independence
 - Increase member and client institutions
 - Diversify funding streams
2. ***Capability & Capacity***
 - Reduce team attrition with consideration to wellbeing
 - Increase clarity and breath of internal operating controls
 - Increase evaluation and feedback processes with a focus on continual quality improvements
 - Increase the capacity to assist client institutions fulfil their professional standards obligations
 - Contribute and utilise best practice research
3. ***Excellence in service delivery***
 - Decrease matter resolution time
 - Improve information for robust decision making
 - Improve responsivity to matters
 - Reduce barriers to timeliness
4. ***Focus on prevention***
 - Increase the capacity to utilise response themes for prevention and early intervention purposes
 - Increase the diversity of training and education packages



KOOYOORA Ltd.

Annual Report
2019