

The background of the cover is a complex geometric pattern of interlocking triangles in various shades of teal and dark blue. The pattern is centered around the text.

Annual Report 2022

KOOYOORA



We acknowledge the Traditional Owners

Kooyoora acknowledges the traditional owners of the land in which we undertake our work; that of the Australian and New Zealand First Nations people. We pay our respects to elders past, present and emerging and to all First Nations people. We acknowledge this is a significant point in history to address past wrongs in both countries. In New Zealand the Royal Commission of Inquiry into Abuse in Care is committed to honouring Te Tiriti o Waitangi. The Royal Commission also acknowledges the disproportionate representation of Māoris in care. The Yoorrook Justice Commission is the first formal truth-telling process into injustices experienced by First Peoples in Victoria.

Above: Kooyoora State Park, Victoria

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

Our Board



Alison Goss
Chair



Pauline Kelly



Bruce Thompson AM



Susan Halliday AM



Damian Neylon



Geoff Walsh

Our Team

Fiona Boyle
Katrina Thomas APM
Julie Reilly
(Appointed 24/1/2022)
Kim Gilbert APM
(Appointed 19/12/2022)
Trevor Walker
Prue Askew

Maree Recupero
(Appointed 16/6/2022 fixed term)
Anna Doganieri
(Appointed 1/10/2022)
Marcella Meagher
Michelle Sterrick
(Appointed 4/7/2022)
Gayle De Costa

Chris Pegg
Robert Gregory
David Christey
(Appointed 4/7/2022)
Leonete Louw
(Appointed 16/12/2022)
Emma Roberts
(Appointed 2/6/2022)

Volunteer structures for faith-based organisations

Professional Standards Committee

Sam Stafford
Chair (Appointed 26/5/22)

Daryl Williams KC AM
(Chair until 26/5/22)

Reverend Canon Heather Marten

Helen Wirtz

Simon Moglia KC
(Resigned 4/3/2022)

Jenny Wing

Ann Pratt

Paul Linossier
(Appointed 21/12/2022)

Georgina Rhodes

Professional Standards Board

Stephen Wilmoth
President (Until 4/11/22)

Robin Brett KC
President

The Honourable Justice Paul Cronin
Deputy President

Reverend Chris Appleby

Reverend Canon Dr Colleen O'Reilly

Reverend Keiron Jones

Beatrice Mellita

Peter Billings

The Honourable Justice David Bleby KC
(appointed 15/8/2022)

Marie Davis

Reverend Dr Warren Huffa
(appointed 18/8/2022)

Jarrold Williams
(appointed 17/8/2022)

Nicholas Bird
Secretary

Professional Standards Review Board

The Honourable Justice Julie Dodds-Streeton KC

The Honourable Justice David Habersberger KC

Professor Greg Baxter

Michael Gronow KC

Bishop Alison Taylor

Professor Daryl Higgins

Reverend Dr Steven Ogden
(appointed 31/8/2022)

Rodney McInnes
Secretary

Chairperson's Report

As I look back on 2022, I am again proud of the progress and milestones that Kooyoora has achieved.

At the heart of our work is the commitment to thriving communities. Where people feel safe and are free from abuse and violence. Where valuable community organisations can create a space for people to connect, learn, and grow together. Kooyoora's work supports our valued clients to be their best, in their service to others.

Throughout a year where we continued to experience change and transformation, we have maintained focus on our four strategic goals:

- Capability and capacity
- Excellence in service delivery
- Focus on prevention
- Sustainability of service

Our annual report highlights our progress against each of the four pillars, and points towards our future opportunities.

Importantly, with a focus on the future of Kooyoora, our Board has commenced planning for our next five-year strategic plan. To inform our work, we commissioned an important piece of independent market research to understand the priorities and viewpoints of our current clients, along with a wider group of stakeholders. This work will inform our future vision and planning, aligning our focus on what is valued by those we work with.

With a continued focus on independence through growth, we were delighted to welcome new clients to Kooyoora. Today, we proudly serve 15 client organisations, and an additional four who engage Kooyoora for services as required. Our client base continues to grow through our reputation for quality of service, our expertise in specialist fields, and a focus on the people in our processes. With our operations serving people across multiple parts of Australia and New Zealand, we have expanded sustainably and can respond to needs across a wide geographic area.

Kooyoora began with the support of our founding member organisations – the Anglican Diocese of Melbourne and Anglican Diocese of Bendigo, who had the courage to be part of our story at the beginning and continue with us into the future. We continue to recognise our thanks for the vision to



2022 Kooyoora AGM



Signing the contract with the Anglican Diocese of Wangaratta. Julie Torpey (Registrar Wangaratta Diocese) & Fiona Boyle (Kooyoora CEO)

create what was a small group of passionate people with the hope to change what had come before us, into what has created Kooyoora of today.

In 2022 we were proud to recognise the achievement of five years of operations for Kooyoora. This is a notable milestone for any growing organisation, and it reflects the dedication and commitment of the team. The belief in our services, and a focus on person-centred care in the work we do has been the driver of our continued operations through each year of growth.

This milestone reflects the strength and dedication of both the Kooyoora team, and the commitment of our valued volunteers.

I would like to thank our full Board who continue to volunteer their time and expertise to guide Kooyoora. Pauline Kelly, Bruce Thompson, Susan Halliday, Damian Neylon, and Geoff Walsh have been dedicated throughout 2022 to the important work we do, and ensuring strong governance of our operations. As a collective they bring a wealth of experience, and set the standard for leading Kooyoora with integrity.

Our Kooyoora team is at the heart of our work, and is led confidently and capably by our Chief Executive Fiona Boyle. Our team insights, connection to the communities we serve, and focus on person-centred care is a hallmark of Fiona's leadership.

To our volunteers who make up the Professional Standards committees and review boards, our group continues to be grateful for the expertise you bring to the process of hearing matters and setting out recommendations.

As we look to the future our focus will be to continue to provide high quality service, establish our next strategic plan to guide our operations, and to sustainably lead Kooyoora to ensure we continue to deliver on our vision, and in turn be part of creating thriving community organisations.



Alison Goss
Kooyoora Board
Chair

Executive Director's Report

In 2022 Kooyoora had a year of unprecedented growth. There was a sense that Australia was open for business again after a few years dominated by COVID.

The year created many opportunities for Kooyoora. We continued to develop our processes, particularly by listening to the needs of our current and new client organisations and the people with whom we had direct contact.

We welcomed the following new client organisations:

- University of South Australia
- Anglican Diocese of Wangaratta
- Anglican Diocese of Adelaide
- Anglican Diocese of Willochra
- Anglican Diocese of The Murray
- Anglican Diocese of Gippsland

The addition of these organisations provides new opportunities for Kooyoora and all our client organisations to share good practice and quality improvements across organisations and sectors.

Kooyoora currently carries out work for 19 client organisations, including undertaking investigations for four multi-state organisations. Our client organisation are diverse in terms of their size and the industry or sector in which they operate. The organisations include:

- Religious organisations: six denominations across four Australian states, representing in excess of 600 parishes. We provide services to 30.3% of all Anglican dioceses within Australia
- Educational organisations: four organisations representing 13 campuses across two Australian states and New Zealand
- Disability services: One state-based service supporting 1495 clients
- Emergency services: Victorian-based comprising 21 districts representing over 1200 brigades.

Our overriding intention is to provide fair, effective and efficient investigations and processes:

- **Fair** through application of procedural fairness, natural justice, confidentiality and well-being support for all parties
- **Effective** through a capable and skilled team with depth in understanding investigations, trauma and child safety and wellbeing

- **Efficient** through streamlined and tested systems, data and recommendations for improvements, multidisciplinary teamwork with the ability to provide flexible and agile demand management.

In July we celebrated our fifth year of operation and produced an infographic and video to acknowledge our work to date. Kooyoora has provided the following services: investigations of complaints, comprehensive screening, redress management, wellbeing support, specialist consultation and prevention support. We have provided a total in excess of 29,475 hours of service delivery, including 7,276 hours of investigation and 10,868 hours of intake.

Kooyoora has been able to generate a financial surplus each year. The surplus has enabled Kooyoora to make some strategic investments identified by the board and staff including:

- The development of a prevention framework. Listening to people who have experienced abuse is crucial in understanding the safety needs of organisations yet it is often overlooked when designing prevention programs. The critical link between organisational culture and the safety of its people, including children, young people and vulnerable people will be the focus of this framework.
- Seeking Accreditation. As an organisation that works with other organisations to strive for accountability and transparency, we must also apply these standards to our organisation.
- Research to inform our next strategic plan. We have engaged a consultant to help us understand our clients' needs in order to ensure our next strategic plan meets those needs.
- IT recording equipment and a cyber security review.

Professional standards volunteers are to be commended for their dedication and hours and hours of work. The calibre and commitment of the people who willingly assist in this area is incredible. This year the in-kind value of their services was conservatively estimated at \$610,440. A recruitment plan was developed to meet the different requirements of our client organisations and also ensure we had key areas of expertise such as understanding trauma, sexual abuse dynamics and myths.

It is incredible experience working with the Kooyoora team members. I value their skills, experience and the personal qualities they bring to the work. Each day they bring a sense of commitment and care to the challenges that arise. It is a pleasure to watch people consider complex ethical dilemmas and always remain mindful of the impact they have on the people who are involved in the process.

We have created a new role, the Director of Strategy and Quality, to ensure we engage in best practice service delivery and contribute to the knowledge base of the sector. To enhance this, we will be establishing partnerships, undertaking research and contributing to the development of projects and resources.

Once again, the Kooyoora Board has undertaken its work with thoughtfulness and rigour and I thank the Board members for their commitment to our organisation.

I am proud to be part of Kooyoora both in terms of the calibre its people and the work it undertakes. The work attempts to address inequality within our community and to support people by creating safe places for communities to flourish.

Of course, thank you to all the organisations who place their trust in Kooyoora to assist them with this important and sensitive work. We recognise that it takes courage for an organisation to expose its process and people to the scrutiny of an independent service provider such as Kooyoora.

Finally, we thank people who have the courage to speak up for their own and others' safety. We thank those who understand the work we carry out and provide their assistance to us. We hope that with procedural fairness and our understanding of vulnerability, power and trauma, these complex areas can be navigated with care.



Fiona Boyle
Chief Executive
Officer

KOYOORA



CELEBRATING
5 YEARS OF CREATING
SAFE ORGANISATIONS;
FREE FROM ABUSE AND VIOLENCE

Our vision: safe organisations; free from violence and abuse



3174
Total number of contacts to our service

667 contacts relating to children, resulting in **228** child related investigations



292 professional standards outcomes

20,160 hours in service

Professional standards bodies donated a conservative **\$1,250,000** worth of time



We work with **13** client organisations

Prevention ...



132 persons of concern managed



257 concerns detected through employment screening processes

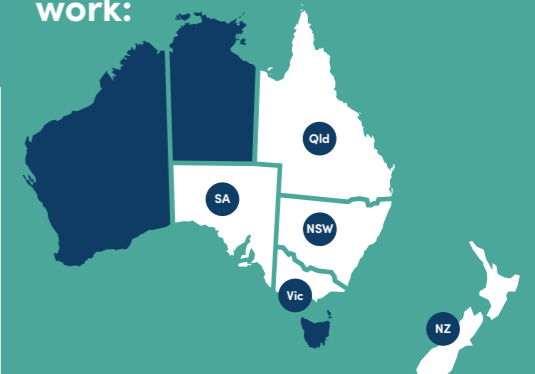


3492 – total number of clearances through employment screening



1241 hours of psychological care provided

Places we work:



Our teams have a collective ...

150+ YEARS

of investigative experience

200+ YEARS

of psychological care and child protection experience

300+ YEARS

of law expertise

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.

Capability & Capacity

We increased our team to meet the increased demand and we strengthened and refined our processes when on-boarding new client organisations.

We engaged Quality Innovation Program (QIP) and will be seeking certification in 2023. We created a Strategy and Quality Director role and successfully recruited to this position. We have increasingly been engaged for consultancy in assisting client organisations fulfil professional standards obligation.

Excellence in Service Delivery

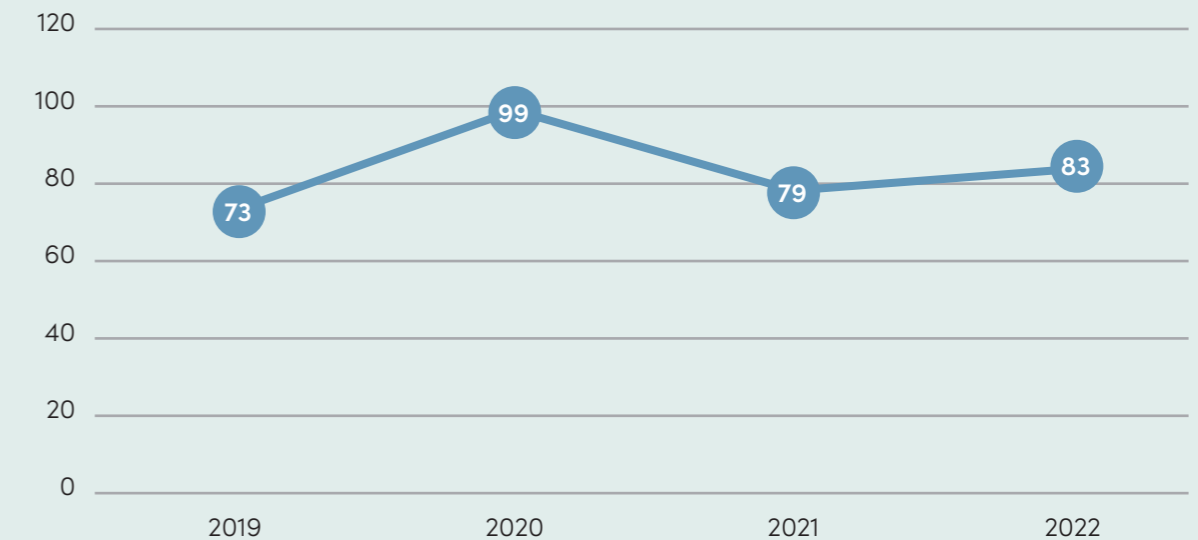
In 2022, matter resolutions times averaged 83 days, an increase of four days in comparison to 2021. Our recruitment to the independent Anglican decision making bodies, Professional Standards Committee (PSC), Professional Standards Board (PSB) and Professional Standards Review Board (PSRB), became more complex with the additional requirements of each new client organisation.

We have developed a strategic recruitment plan to ensure to ensure that the relevant bodies have expertise necessary to address misconduct allegations.

Focus on Prevention

We made some significant progress in creating the role of Director of Strategy and Quality. As the newly appointed Director, I have developed a draft prevention framework, sought grant funding to support further development including lived experience consultation and evaluation. This will result in strategic partnerships with a focus on quality improvement, early intervention and prevention.

Matter Completion Rate (average days)



Sustainability of service

Kooyoora was engaged by an additional six client organisation in 2022 and one additional, regular fee for service client. This has meant Kooyoora now has 15 contracted client organisations and works regularly carries out investigations for an additional four organisations.

Kooyoora commenced operations in South Australia meaning we now operate in four Australian States and New Zealand. The increased client base has led to further increases in funding diversity (compared to 6% in 2019, 17% in 2020, 23% in 2021 and 44% in 2022).

and implement improvements. Part of our commitment to continuous quality improvement includes regular reviews and audits of all our incident handling processes and practices.

We have committed to undertake Certificate Level accreditation against the Australian Service Excellence Standards through Quality Innovation Performance. The self-assessment process has commenced and we will undertake the accreditation process later in 2023.

Anna Doganieri
Director of Strategy and Quality

Quality Accreditation

The quality of our work is a critical priority for Kooyoora. In addition to the current Quality Assurance Framework, in 2022 we examined ways in which we could increase our focus on monitoring and improving service quality. We have recently conducted an internal review of a complex case in order to evaluate our processes

Strategic Deliverables

Services

Our service delivery has diversified considerably over the last five years. Some aspects remain consistent and foundational when we provide services across various sectors and organisations; the complexity of the work, the intrinsic link with trauma and the need for care and support. The Kooyoora team members were asked three questions relating to these areas, please see their responses.

We talk about the complexity of Kooyoora's work but what does that mean?

- “After 5 years of providing service, coupled with our multidisciplinary experience, you would assume we have seen most complexities. This is not the case. On a weekly basis we are unpacking complexities with the intention of our decisions and action being constructive, doing no harm, aligning to the intentions of the Royal Commission into Institutional Responses of Sexual Abuse and being fair and just processes. There are many tensions in this work. ”
- “If a police investigation is on foot, we need to maintain the confidentiality of the investigation. Kooyoora must get consent from police, sometimes to even inform people that a police investigation is underway. This sometimes creates difficulties for Kooyoora and the people involved. ”
- “A complainant or witness may be fearful of their information being shared with the respondent. Kooyoora understands this fear but the practical problem is that the Director of Professional Standards needs to be able to obtain and present evidence in order to pursue a complaint. This was highlighted in a case where there were allegations of international child trafficking. There were cultural factors such as status within the community, family lines of reporting, fear for retribution and language barriers. Kooyoora needed to work in coordination with many potential witnesses, the client organisation, Victoria Police and the Australian Federal Police. ”
- “Seeking assessment of people's physical and mental health status, capacity and readiness to participate and the changing supports required throughout a process. ”
- “State legislation changes that have an impact on processes. ”

- “Kooyoora recognises that many organisations set out clear codes of conduct that detail the expectations and boundaries of behaviour yet continue to experience misconduct at concerning levels. The reason for misconduct is often complex. Sometimes there is a disconnection between a person's values and ethics and what is acceptable conduct in the workplace. Kooyoora's work and operating environment give rise to complex ethical decisions; many more than can be described prescriptively. ”
- “Sometimes there are no easy answers or solutions. Sometimes the best we can do is to ensure processes have been followed, people supported and all lines of enquiry have been exhausted; that on behalf of the people involved, Kooyoora and the client organisation, all due diligence has been undertaken. ”
- “Complexity: dealing with human beings, holding people to account, questioning people's choices and behaviours, the possibility of outcome impacting on people's identity and purpose, trauma, and mental health. Our work impacts a person's way of life and this is not always easy. ”
- “Working within the constraints of legislation, ordinances, policies, protocols, canons, natural justice, procedural fairness. ”
- “Working with clients, complainants, respondents, stakeholders, decision makers, lawyers, committees, boards. ”
- “Information management, accuracy, scrutiny, presentation, volume. ”
- “There is no 'one size fits all' to our work, whether it be complaints, investigations, clearances or redress. Our experience has shown that there is a requirement for an ability to respond to an individual's specific circumstances in a manner that creates a feeling a respect and being valued, while also being able to complete the specific tasks we need to do. ”
- “There is an unpredictability to each matter and we need to be able to adapt to follow any unexpected lines of inquiry as they develop. There can also be a need to assist a person with their personal circumstances and their need for support such as counsellors, psychologists, financial advice, lawyers, etc. ”

We talk about our careful considerations and using a trauma-informed approach but what does that mean?

- “To see people as individuals, rather than to define them as, for example, a complainant or respondent. Many of the people we see are affected by trauma and we need to understand how this can impact on their ability to understand processes. It is vital that those affected by trauma know that they are being heard, that they are provided with information on the process and how interviews will be conducted, that questions asked of them are phrased in a way that seeks to minimise further trauma, and that their interaction with us is conducted with care and consideration of wellbeing. ”
- “Recognising that service delivery ought to be supported by other initiatives such as ensuring that processes are informed by people who have had live through the experience of those processes, professional development, supervision, inductions, multidisciplinary teams, recruitment considering specific qualifications, code of conduct and respecting the information that is provided through information management policy. ”
- “Understanding that we do not know everything about everyone and what has happened in their lives that could impact or play a part in how they react, feel, understand, or deal with situations. ”
- “Understanding that not everybody thinks in the same way. Giving people time to explain things and accepting that they may not cope or react as we may expect. To not judge. To listen. To support. ”

Strategic Deliverables | Services

“Placing a person at the centre of the particular matter, and fully considering their needs and the circumstances they have experienced, leads to a trauma-informed approach. The aim is to avoid re-traumatising the person. It is important to acknowledge that trauma can be different for each individual and we try to create a safe and supportive environment when working with people. We create a rapport and collaborative relationship which means that honesty and trust are also important. Supporting people with trauma-informed counselling and services is also important. A further goal is to provide hope and a positive experience, even though the matter being addressed might be difficult or there might be an unsatisfactory outcome for them. This can apply to complainants, respondents, witnesses ... anyone.”

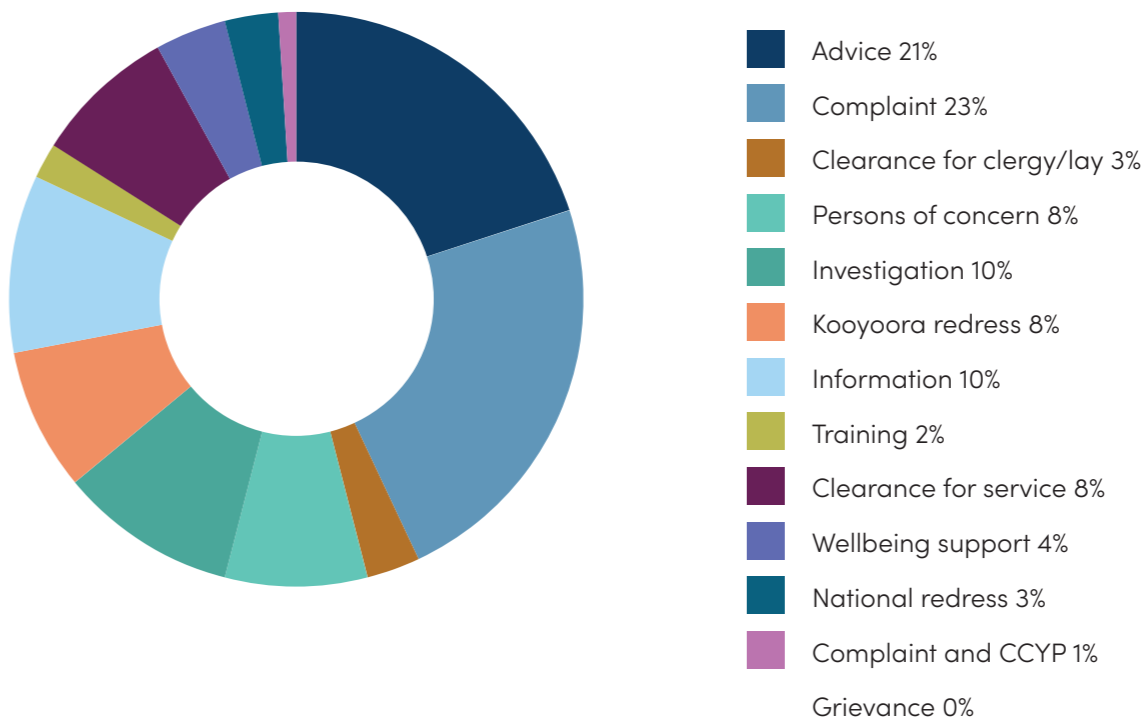
“To be impartial and without bias, to not judge, to listen to both sides, to explain processes, to ensure natural justice and to provide procedural fairness.”

“A personal, respectful response that values people’s input and engagement. Being available to respond to inquiries. Being open to providing external support such as counsellors, psychologists etc that works for the individual person and who they feel comfortable with. Ensuring people feel as supported as possible throughout the process and that they can have support people available when needed.”

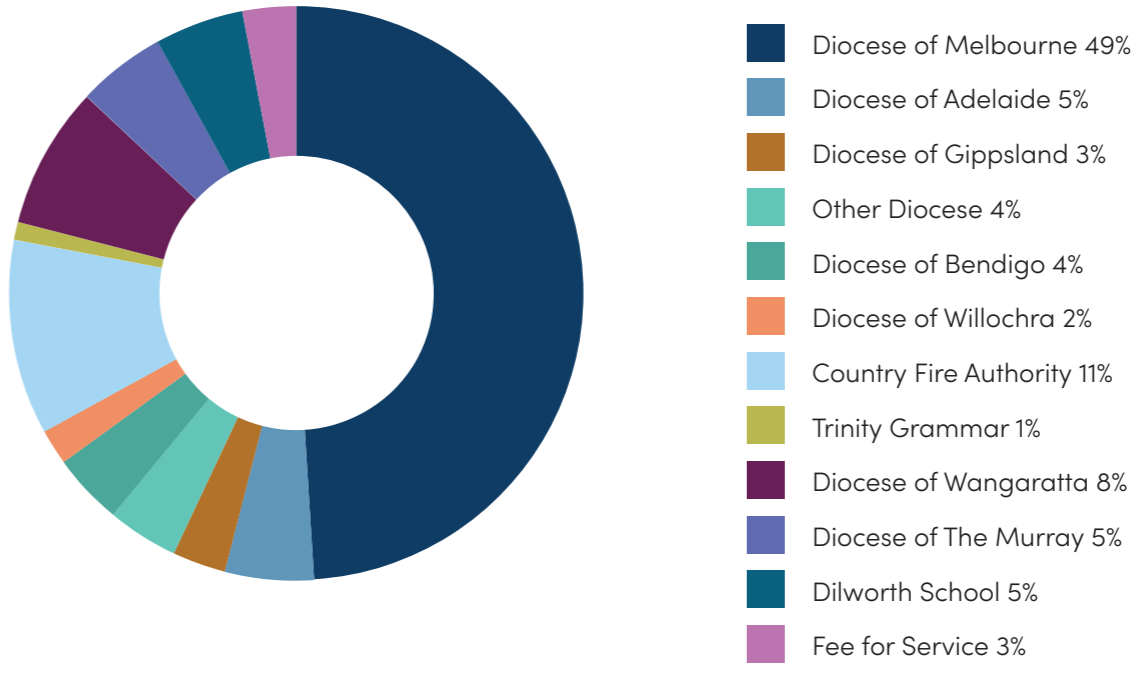
We talk about the care and support we provide parties but what does that mean?

“We are able to provide care and support to all parties engaged with Kooyoora. We have embedded processes for assessment of needs, panels of providers in geographic regions with information about suitability for clients, case management and coordination, supported referrals, and direct service provision. Our Intake and Wellbeing Coordinators are able to assess the needs and match the person to a suitable, registered psychologist or other health professional. The Coordinators case manage the process to ensure that the referral meets the person’s needs, and deal with any barriers to seeking engagement, such as travel. If there are any waiting periods in accessing this support the Coordinators provide support to the person through psychological first aid and regular contact.”

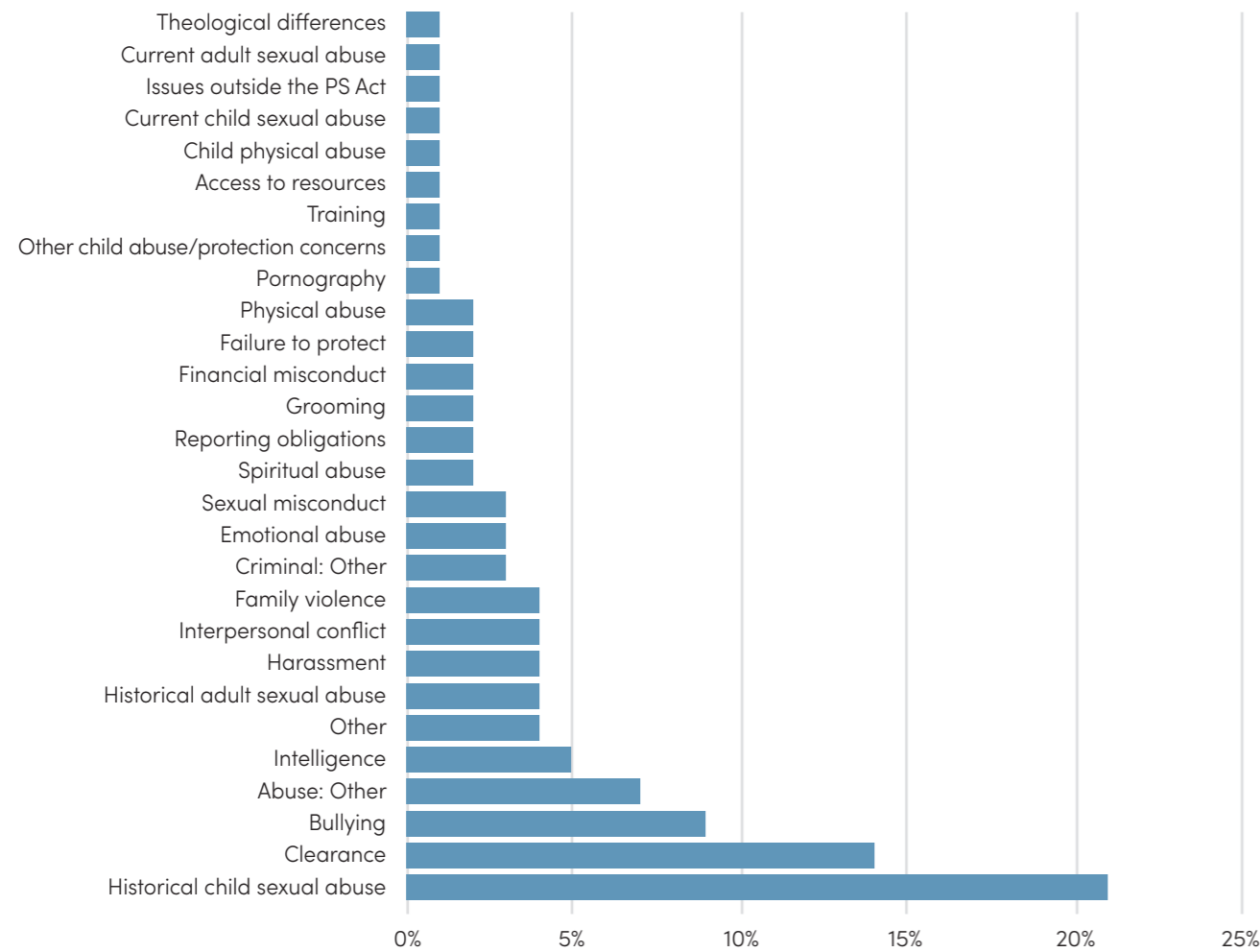
New matters received in 2022



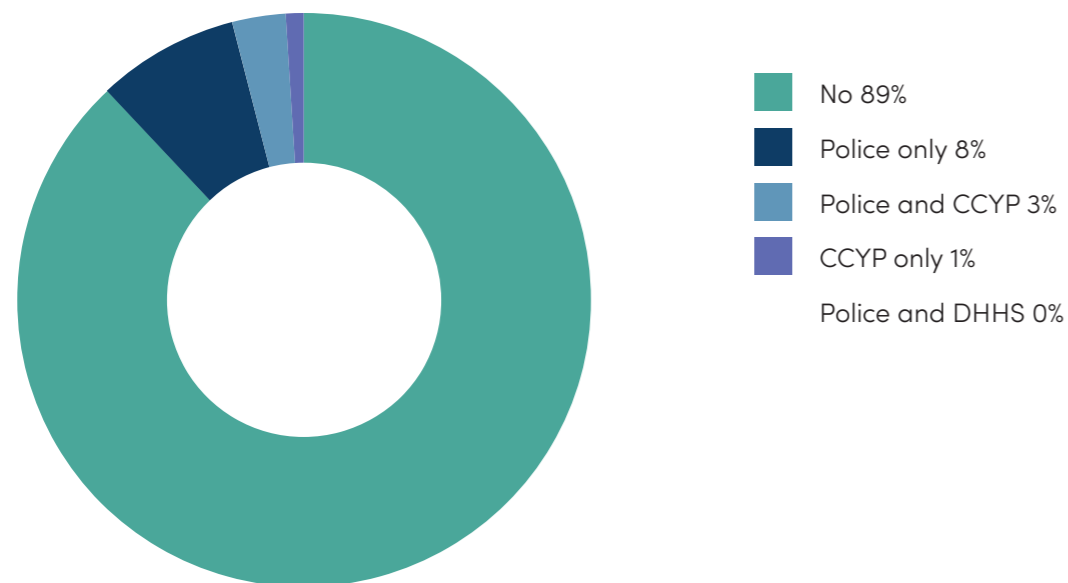
New matters by Client



Matter types received in 2022



Reportable conduct



Strategic Deliverables | Complaint Management, Professional Standards Processes and Investigations

In the period 1 January 2022 – 31 December 2022 Kooyoora has managed 396 new matters in addition to managing a number of unresolved matters from the previous year. A total of 364 matters were closed with an average length for each complaint, advice, investigation or clearance matter being 83 Days. Of the closed matters, the most represented matter types have been in relation to historical sexual abuse (21%) and clearance issues (15%).

Of the matters managed during 1 January 2022 – 31 December 2022, 56 matters have been heard by the Professional Standards Committee relating to 54 respondents.*

We have continued to expand the membership of the Professional Standards Committee, Board and Review Board. The recruitment of members included geographic diversity as these bodies now make decisions for seven dioceses. We have also assisted with recruitment and support for the Gippsland Professional Standards Committee.

Our operating environment has grown in complexity as our client organisations have grown. It is necessary for us to understand the characteristics of each of our client organisations including their strengths and risks. This includes understanding the environmental in which they operate including their organisational, legal and procedural frameworks. This has been a significant focus for Kooyoora in 2022.

In addition to our work for our client organisations, we have continued to provide services to other organisations on an ad hoc basis including investigations, risk assessments and document review, particularly in relation to the area of child safety.

Number	Outcome
13	Clearance for participation granted subject to Safety Agreement
1	Mediation
8	Dismissed
8	Investigate
5	Dealt with by other means e.g. training, supervision
16	Investigate
2	Seek further advice
4	PSB referral (includes 2 regarding clearance conditions)
5	Clearance granted – unconditionally fit
1	Clearance for participation cancelled
3	Decision adjourned
1	Referral to Episcopal Standards Commission
6	Declared not a POC
31	No outcome – update to PSC only

*Some matters may be represented multiple times in the table above.

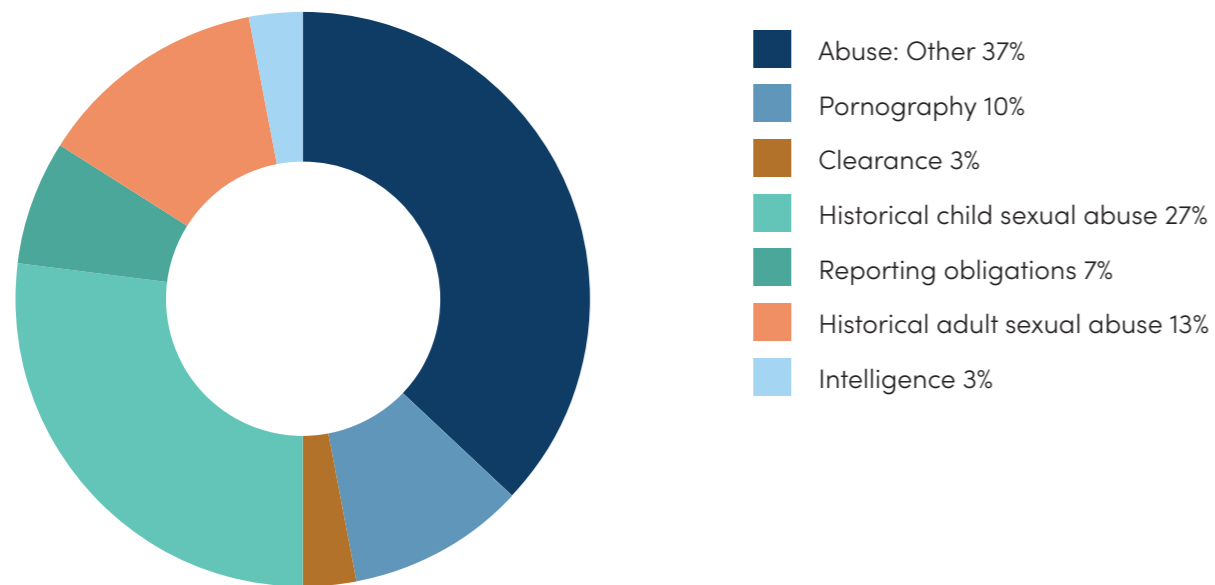
Strategic Deliverables | Person of Concern Process

Person of concern management is the process of identification, risk assessment and mitigation to ensure that people who pose a risk of sexual offending, and in some dioceses a risk of physical assault, have the opportunity to worship safely. There are often polarised views about persons of concern and their involvement in the church. The person of concern process is for the safety of the congregation, the person of concern and the parish.

The expansion of our client organisations means that we now operate a person of concern process under 2 regimes; the Anglican Church of Australia Policy and the Professional Standards Uniform Act.

In order to further our understanding of issues regarding persons of concern, we have engaged a forensic psychologist to assist our service delivery in this area.

Types of Person of Concern matters



Strategic Deliverables | Redress Schemes

The past year has returned the redress processes to a form of normality after the ongoing lockdowns in response to the Covid-19 pandemic. The manner of dealing with redress applications and inquiries continues to evolve and adapt to the needs of survivors and organisations.

Redress matters are brought to Kooyoora's attention through in a variety of ways, e.g. an informal inquiry and discussion, a formal application through the Kooyoora Independent Redress Scheme, an approach through the National Redress Scheme (NRS) or the Dilworth Redress Programme. Increasingly, the approach is made by the applicants' legal representative.

We provide redress services to the following clients:

- Anglican Diocese of Melbourne
- Anglican Diocese of Bendigo
- Anglican Diocese of Wangaratta
- Anglican Diocese of Gippsland
- Trinity Grammar School
- Dilworth School – New Zealand
- St Peter's Cambridge – New Zealand

We also offer support and advice to other institutions in South Australia, Victoria and New Zealand. We can offer a bespoke redress service where this is sought.

Engagement with redress applicants, their lawyers and our client organisations, is particularly important when carrying out inquiries around reported abuse. The purpose of such inquiries is to provide a redress and settlement process that is informed and constructive for all involved in it.

Redress matters for 2022	
Number of new Kooyoora Independent Redress matters	33
Number of new National redress Scheme matters	11
Total new redress matters for 2022	44
Number of Kooyoora Independent Redress Matters settlements	15
Number of National Redress Scheme settlements	5
Total number of settlements for 2022	20
Closed Kooyoora Independent Redress matters	26
Closed National Redress Scheme matters	13
Total number of closed redress files	39

A significant and important part of the redress processes managed by Kooyoora is the provision of counselling and other support to the redress applicant. In addition to the process for the settlement of claims for redress, the access to the counselling and other support enhances the holistic response for the redress applicant. This holistic support is part of all of the redress schemes we manage.

Initial consultation occurred between Kooyoora and Dilworth School to assist it with the design and eventual implementation of its own redress scheme. The program has been designed to provide a full redress response which is available to any former students who are survivors of



Strategic Deliverables | Prevention

sexual or serious physical abuse from a Dilworth representative. There is also provision for families of former students who have died to make an application for redress.

Alongside the Dilworth Redress Programme the school has commissioned an Independent Inquiry to provide an understanding of the nature and extent of abuse at Dilworth School, the school’s response to complaints of abuse, and causal factors. The Inquiry may provide recommendations to enhance the school’s child safety and wellbeing framework and procedures. The Independent Inquiry report is expected to be completed about the end of June 2023.

Kooyoora’s ongoing engagement with the Dilworth Redress Programme has further extended our wider understanding of sexual and physical abuse across institutions and countries, and the diversity of approaches and responses available to assist survivors.

It is important to acknowledge the courage of survivors of child sexual abuse who come forward and share their experiences. We work closely with people to understand their needs, their experience of trauma and with the ultimate intention of supporting recovery.

We continue to learn from each and every story of abuse that is shared with us and that these continue to inform our approach, adaptability and responses to people. Listening to the voice of people with lived experience also helps us develop and strengthen our wider support system of counsellors, lawyers, associated support people, statutory authorities and other clients.

Trevor Walker
Redress Manager

Strategic Deliverables | Employment Screening and Clearances

In 2022 Kooyoora was delighted to start processing clearances for the Dioceses of Adelaide, The Murray, Willochra, Wangaratta and Gippsland in addition to continuing our work with the Melbourne and Bendigo Dioceses.

Kooyoora has been engaged by a number of clients to project manage the identification, development and roll-out of an online clearance platform. This project is well advanced with an expected completion date mid-2023. This is intended to improve the user experience, security, privacy and reduce processing costs. This project will be of interest to a number of our client organisations.

Marcella Meagher
Administration Manager

Type of clearance provided	Number cleared
Clearance for Ministry – Clergy	251
Clearance for Ministry – Lay	75
Clearance for Ministry – Department of Theological Education	15
Clearance for Service/Volunteers	1499
Good Standing Reports	52

In 2022, we turned our attention to further developing our programs for the prevention of misconduct. The focus has been to enhance our training, supervision, and consultancy programs. For some of our client organisations, the path to creating child safe cultures is complex and daunting. Some organisations currently have no clear process for identifying their key cultural and organisational child safety risks, nor do they have ready access to approaches that will mitigate the risks that create long-term sustainable culture change to their organisation. Although resources such as the National Principles for Child Safe Organisations and the new Victorian Child Safe Standards provide some assistance to organisations in identifying their cultural gaps, there is currently little in the way of comprehensive guided approaches to supporting organisations through a long-term process to keep both children and adults safe.

The prevention framework that we are developing will examine psychological safety principles to build organisational safety and prevent harm; determine a means for assessing organisational capacity for psychosocial risk management and identifying areas for action and improvement; and investigate and develop a resource library to support organisational change.

This project will be informed by research (supported through partnership with ACU) and lived experience (supported through partnership with Glasshouse Safeguarding).

Anna Doganieri
Director of Strategy and Quality

Training and Education

We continued to respond to requests for training, education and review on a variety of topics including:

- Kooyoora and professional standards
- What is misconduct and what processes can be used to manage and respond to it?
- Child safety
- Responding to disclosures (child abuse, sexual assault, family violence)
- Prevention of Violence against Women (guest speakers within diocesan training)
- Protective behaviours
- Responding to vulnerable people

Financial Audited Statements 2021–22

Kooyoora Ltd
Directors' Report
31 December 2022

The directors present their report, together with the financial statements, for Kooyoora Ltd (herein referred to as Kooyoora) for the period ended 31 December 2022.

Directors

The following persons were directors of the company during the whole of the financial period and up to the date of this report, unless otherwise stated:

Alison Goss
Pauline Kelly
Bruce Thompson
Susan Halliday
Damian Neylon
Geoff Walsh

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 Kooyoora during the course of the year was to operate as the Office of Professional Standards for the Anglican Dioceses of Melbourne and Bendigo. Kooyoora, which commenced operations from 1 July 2017, handles all complaints for the two dioceses, as well as other organisations on a fee for service basis, such as the CFA and the Anglican Diocese of Adelaide.

Operating result

The surplus of the company for the year ended 31 December 2022 was:

	2022 \$	2021 \$
	<u>162,322</u>	<u>161,728</u>

Meetings of directors

During the financial year, 12 meetings of directors were held. Attendances by each director were as follows:

	Number eligible to attend	Number attended
Alison Goss	12	11
Pauline Kelly	12	10
Bruce Thompson	12	10
Susan Halliday	12	10
Damian Neylon	12	12
Geoff Walsh	12	10

Information on directors

Name: Alison Goss
Title: 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
31 December 2022

Name: Pauline Kelly
Title: 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.
Special responsibilities: Risk and Quality Sub Committee

Name: Bruce Thompson
Title: 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 Melbourne University. He currently serves on Boards of both not-for-profit and ASX listed companies.
Special responsibilities: Finance and Audit Sub Committee

Name: Susan Halliday
Title: 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

Name: Damian Neylon
Title: 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

Kooyoora Ltd
Directors' Report
31 December 2022

Name: Geoff Walsh
Title: Director
Occupation: Executive Director/ Business Consultant
Qualifications: Business Studies (accounting), Fellow of the Institute of Chartered Accountants Australian and Fellow of the Australian Institute of Company Directors
Experience and expertise: Four decades of commercial business experience and directorial roles. Currently the Executive Director of GWA Consulting Pty Ltd and Chairman Board of Trustees Erica Foundation. Previous Board roles have included Anglicare Victoria, Executive Director Pitcher Partners. Principle competencies are strategic and financial management, governance, business processes, due diligence and risk management services to a broad range of public and private clients.
Special responsibilities: Finance and Audit Sub Committee

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

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

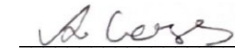
Events subsequent to the end of the reporting period

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

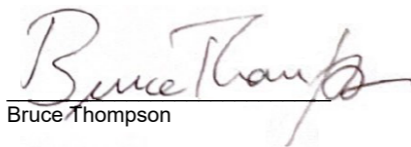
Auditor's independence declaration

The lead auditor's independence declaration for the period ended 31 December 2022 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.



Alison Goss



Bruce Thompson

15 February 2023



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550

afs@afsbendigo.com.au
03 5443 0344

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 2022, 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.



Jessica Ritchie
Lead Auditor

Andrew Frewin Stewart

61 Bull Street, Bendigo Vic 3550

Dated this 15th day of February 2023



afsbendigo.com.au

Liability limited by a scheme approved under Professional Standards Legislation. ABN: 65 684 604 390

Kooyoora Ltd
Statement Of Profit Or Loss And Other Comprehensive Income
For the period ended 31 December 2022

	Note	2022 \$	2021 \$
Revenue and other income	3	1,647,628	1,535,935
Expenses			
Salaries and employee benefits expense		(1,080,956)	(873,847)
Administration and association costs		(185,701)	(72,413)
Consulting costs		(46,867)	(109,241)
Depreciation and amortisation expense	4	(3,401)	(5,482)
Legal and professional fees		(102,326)	(267,795)
Occupancy and associated costs		(25,036)	(22,996)
Finance costs	4	(114)	(373)
Insurance costs		(5,871)	(5,382)
Sundry expenses		(35,034)	(16,678)
Surplus attributable to the entity for the period attributable to the members of Kooyoora Ltd		162,322	161,728
Other comprehensive income for the period		-	-
Total comprehensive income for the period attributable to the members of Kooyoora Ltd		<u>162,322</u>	<u>161,728</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Kooyoora Ltd
Statement Of Financial Position
As at 31 December 2022

	Note	2022 \$	2021 \$
Assets			
Current assets			
Cash and cash equivalents	5	758,173	659,162
Trade and other receivables	6	181,123	223,504
Other assets	7	40,537	11,040
Total current assets		<u>979,833</u>	<u>893,706</u>
Non-current assets			
Property, plant and equipment	8	1,364	4,765
Total non-current assets		<u>1,364</u>	<u>4,765</u>
Total assets		<u>981,197</u>	<u>898,471</u>
Liabilities			
Current liabilities			
Trade and other payables	10	178,249	277,107
Employee benefits	11	65,071	68,556
Total current liabilities		<u>243,320</u>	<u>345,663</u>
Non-current liabilities			
Employee benefits	11	38,588	15,841
Total non-current liabilities		<u>38,588</u>	<u>15,841</u>
Total liabilities		<u>281,908</u>	<u>361,504</u>
Net assets		<u>699,289</u>	<u>536,967</u>
Equity			
Retained surplus		<u>699,289</u>	<u>536,967</u>
Total equity		<u>699,289</u>	<u>536,967</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Kooyoora Ltd
Statement Of Changes In Equity
For the period ended 31 December 2022

	Retained surplus \$	Total equity \$
Balance at 1 January 2021	375,239	375,239
Surplus attributable to the entity for the period	161,728	161,728
Other comprehensive income for the period	-	-
Total comprehensive income for the period	<u>161,728</u>	<u>161,728</u>
Balance at 31 December 2021	<u>536,967</u>	<u>536,967</u>
	Retained surplus \$	Total equity \$
Balance at 1 January 2022	536,967	536,967
Surplus attributable to the entity for the period	162,322	162,322
Other comprehensive income for the period	-	-
Total comprehensive income for the period	<u>162,322</u>	<u>162,322</u>
Balance at 31 December 2022	<u>699,289</u>	<u>699,289</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Kooyoora Ltd
Statement Of Cash Flows
For the period ended 31 December 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from customers		1,824,279	1,518,745
Payments to suppliers and employees		(1,713,348)	(1,326,962)
Interest received		2,720	691
Finance costs		(114)	(373)
Low-value lease payments		(1,440)	(1,440)
Short term lease payments		<u>(13,086)</u>	<u>(13,200)</u>
Net cash from operating activities	13	<u>99,011</u>	<u>177,461</u>
Net cash from investing activities		-	-
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		99,011	177,461
Cash and cash equivalents at the beginning of the financial period		<u>659,162</u>	<u>481,701</u>
Cash and cash equivalents at the end of the financial period	5	<u>758,173</u>	<u>659,162</u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 1. Significant accounting policies

The financial statements cover Kooyoora Ltd (herein referred to as Kooyoora) 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 15 February 2023 by the directors of Kooyoora.

Basis of preparation

The directors have prepared the financial statements on the basis that Kooyoora 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*. Kooyoora 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. 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*.

Income tax

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

Current and non-current classification

Assets and liabilities are presented in the Statement of Financial Position based on current and non-current classification.

An asset is classified as current when:

- it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle
- it is held primarily for the purpose of trading
- it is expected to be realised within 12 months after the reporting period; or
- the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

- it is either expected to be settled in the company's normal operating cycle
- it is held primarily for the purpose of trading
- it is due to be settled within 12 months after the reporting period; or
- there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 1. Significant accounting policies (continued)

Impairment of assets

At the end of each reporting period, Kooyoora 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, Kooyoora 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 Kooyoora 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.

Goods and Services Tax ('GST') and liabilities

Revenues, expenses, assets and liabilities are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other 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 tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when Kooyoora becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that Kooyoora commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs.

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 measured at amortised costs. Kooyoora 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.

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.

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 1. Significant accounting policies (continued)

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

Impairment of financial assets

Kooyoora recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that Kooyoora expects to receive, discounted at an approximation of the original EIR. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

(ii) Financial liabilities

Financial liabilities are measured at amortised cost using the effective interest method. Kooyoora does not utilise derivative financial instruments.

Kooyoora's financial liabilities include trade and other payables.

Provisions

Provisions are recognised when Kooyoora 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.

Comparative figures

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

When Kooyoora 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.

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. Kooyoora has entered into a ongoing service agreement with Melbourne Anglican Diocesan Corporation Ltd and at the date of this report, the Board of Directors has no reason to believe services will cease with this client.

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

Note 2. Judgements and key sources of estimation uncertainty

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 Kooyoora.

Key estimates

Impairment

Kooyoora assesses impairment at each reporting period by evaluating the conditions and events specific to Kooyoora 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

Kooyoora 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
31 December 2022

Note 2. Judgements and key sources of estimation uncertainty (continued)

Key judgements

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, Kooyoora 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 Kooyoora 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, Kooyoora 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.

Note 3. Revenue and other income

	2022 \$	2021 \$
(a) Revenue from contracts with customers		
Service Fees	1,528,463	1,398,199
Membership Fees - Melbourne	16,000	16,000
Membership Fees - Bendigo	4,000	4,000
Redress	18,809	3,645
Training	2,400	18,730
Counselling	1,118	5,909
Investigations	50,443	43,595
Consultation	13,849	45,166
Total revenue from contracts with customers	<u>1,635,082</u>	<u>1,535,244</u>
(b) Other sources of income		
Interest income	2,720	691
Complaints	9,826	-
	<u>12,546</u>	<u>691</u>
Revenue and other income	<u>1,647,628</u>	<u>1,535,935</u>

Accounting policy for revenue recognition

When Kooyoora 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, Kooyoora:

- identifies each performance obligation relating to the revenue
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the time of which services are rendered.

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

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 3. Revenue and other income (continued)

Service fees

Kooyoora 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.

Interest income

Interest income is recognised using the effective interest method.

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

Note 4. Expenses

	2022 \$	2021 \$
Surplus attributable to the entity includes the following specific expenses:		
Depreciation and amortisation expense:		
Office equipment	-	-
Furniture and fittings	-	105
Computer equipment	3,401	5,377
Website	-	-
Total depreciation and amortisation	<u>3,401</u>	<u>5,482</u>
Finance costs	114	373
Short term lease costs	<u>13,086</u>	<u>13,200</u>
Low value lease costs	<u>1,440</u>	<u>1,440</u>

Note 5. Cash and cash equivalents

	2022 \$	2021 \$
<i>Current assets</i>		
Cash at bank	<u>758,173</u>	<u>659,162</u>

Accounting policy for 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.

Note 6. Trade and other receivables

	2022 \$	2021 \$
<i>Current assets</i>		
Trade receivables	<u>181,123</u>	<u>223,504</u>

Accounting policy for trade and other receivables

Trade and other receivables include amounts due from clients for services. 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, less any provision for impairment. Refer to Note 1 for further discussions on the determination of impairment losses.

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 7. Other assets

	2022 \$	2021 \$
<i>Current assets</i>		
Prepayments	<u>40,537</u>	<u>11,040</u>

Accounting policy for prepaid expenses

Prepaid expenses include expense items paid for in advance for which the company will receive a benefit in the following reporting period. The carrying amount of prepaid expenses approximate their fair values at balance date.

Note 8. Property, plant and equipment

	2022 \$	2021 \$
<i>Non-current assets</i>		
Office equipment	1,914	1,914
Less accumulated depreciation	<u>(1,914)</u>	<u>(1,914)</u>
	-	-
Furniture and fittings at cost	9,378	9,378
Less accumulated depreciation	<u>(9,378)</u>	<u>(9,378)</u>
	-	-
Computer equipment at cost	33,734	33,734
Less accumulated depreciation	<u>(32,370)</u>	<u>(28,969)</u>
	<u>1,364</u>	<u>4,765</u>
	<u>1,364</u>	<u>4,765</u>

Movements in carrying amounts

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

	Office equipment \$	Furniture and fittings \$	Computer equipment \$	Total \$
Balance at 1 January 2022	-	-	4,765	4,765
Depreciation expense	-	-	<u>(3,401)</u>	<u>(3,401)</u>
Balance at 31 December 2022	<u>-</u>	<u>-</u>	<u>1,364</u>	<u>1,364</u>

Accounting policy for 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 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.

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 8. Property, plant and equipment (continued)

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.

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.

Note 9. Intangible assets

	2022 \$	2021 \$
<i>Non-current assets</i>		
Website at cost	20,240	20,240
Less accumulated amortisation	(20,240)	(20,240)
	<u>-</u>	<u>-</u>

Note 10. Trade and other payables

	2022 \$	2021 \$
<i>Current liabilities</i>		
Trade payables	34,473	171,609
Other payables	29,988	18,706
ATO payable	60,835	50,696
Accrued expenses	51,328	36,096
Paid parental leave payable	1,625	-
	<u>178,249</u>	<u>277,107</u>

Accounting policy for 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 Kooyoora 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.

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 11. Employee benefits

	2022 \$	2021 \$
<i>Current liabilities</i>		
Annual leave	65,071	68,556
<i>Non-current liabilities</i>		
Long service leave	38,588	15,841
	<u>103,659</u>	<u>84,397</u>

Accounting policy for employee benefits

Short-term employee benefits

The current portion for this provision includes the total amount accrued for annual leave. Based on past experience, the company does not expect the full amount of annual leave 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.

Long-term employee benefits

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.

Kooyoora's obligations for long-term employee benefits are presented as non-current provisions in its Statement of Financial Position, except where the company 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.

Note 12. Capital commitments

Kooyoora has no material capital expenditure commitments contracted for at 31 December 2022.

Note 13. Cash flow information

Reconciliation of surplus attributable to the entity to net cash from operating activities

	2022 \$	2021 \$
Surplus attributable to the entity for the period	162,322	161,728
Non-cash flows in surplus:		
Depreciation and amortisation	3,401	5,482
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	42,381	(202,019)
Decrease/(increase) in prepayments	(29,497)	32,198
Increase/(decrease) in trade and other payables	(98,858)	156,339
Increase in employee benefits	19,262	23,733
Net cash from operating activities	<u>99,011</u>	<u>177,461</u>

Kooyoora Ltd
Notes To The Financial Statements
31 December 2022

Note 14. Contingent liabilities and assets

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

Note 15. Events after the reporting period

No matter or circumstance has arisen since 31 December 2022 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Note 16. Members' guarantee

Kooyoora is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* and is a company limited by guarantee. If Kooyoora 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 Kooyoora. At 31 December 2022, the number of members was 2 (2021: 2).

Note 17. Company details

Company Details

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
31 December 2022

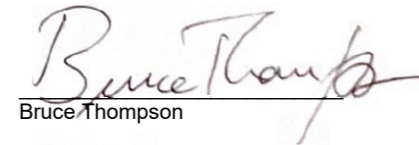
The directors of Kooyoora Ltd declare that, in the directors opinion:

1. The financial statements and notes, as set out on pages 10 to 18 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 company as at 31 December 2022 and its performance for the period ended on that date.
2. 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*.



Alison Goss



Bruce Thompson

15 February 2023



Andrew Frewin Stewart
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03 5443 0344



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Independent auditor's report to the Directors of Kooyoora Ltd

Report on the audit of the financial statements

Opinion

We have audited the financial report of Kooyoora Ltd's (the company), which comprises:

- Statement of financial position as at 31 December 2022
- 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 company.

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 2022 and of its financial 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*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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



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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.

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.

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.



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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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Andrew Frewin Stewart
 61 Bull Street, Bendigo, 3550
 Dated this 15th day of February 2023

Jessica Ritchie
 Lead Auditor

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Notes

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KOOYOORA

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