

Protect All Children Today Inc.

ANNUAL REPORT

September 2018



***PACT gratefully receives recurrent funding
from the Department of Justice and Attorney
General***



Table of Contents

| | |
|-----------------------------------------------------------------------------------------------|-----------|
| Acknowledgements..... | 1 |
| Introduction | 2 |
| Vision | 2 |
| Purpose..... | 2 |
| Values | 2 |
| Overview | 2 |
| Goals, Objectives and Strategies | 3 |
| Organisational Structure | 4 |
| Stakeholder Engagement | 4 |
| Key Stakeholder Consultation | 5 |
| Child and Young Person Advocacy..... | 5 |
| Evidence-based Stakeholder Feedback..... | 6 |
| Input into Legislative Reform..... | 6 |
| Post Evidence Feedback Survey..... | 6 |
| Child Witness Support Program (CWSP)..... | 7 |
| Goals and Objectives | 8 |
| Locations | 8 |
| The Referral System | 8 |
| PACT Child Witness Support Volunteers..... | 9 |
| Board of Management Reports..... | 11 |
| Chairperson's Report..... | 11 |
| Nicholas Tucker Memorial Award..... | 11 |
| Treasurer's Report..... | 13 |
| Secretary's Report..... | 15 |
| Staff Reports | 17 |
| Chief Executive Officer's Report | 17 |
| Finance, Operations and Administration Report..... | 19 |
| Child Witness Support Program Report | 20 |
| Volunteer of the Year 2017-2018..... | 21 |
| PACT Referral Statistics - 1 July 2017 to 30 June 2018 | 22 |
| Audit Report and Statement of Accounts | 26 |
| Statement of Profit and Loss and Other Comprehensive Income for year ended 30 June 2018 | 27 |
| Statement of Financial Position 30 June 2018..... | 28 |
| Statement of Changes in Equity 30 June 2018..... | 29 |
| Statement of Cash Flows 30 June 2018 | 30 |
| Supplementary Income and Expenditure Statement DJAG 30 June 2018..... | 31 |
| Supplementary Balance Sheet DJAG 30 June 2018..... | 32 |
| Supplementary Income and Expenditure Statement PACT Funding and Investment 30 June 2018..... | 33 |
| Supplementary Balance Sheet PACT Funding and Investment 30 June 2018..... | 34 |
| Notes to the Financial Statements | 35 |
| Statement by Members of the Board of Management..... | 39 |
| Independent Audit Report to the Board of Management of Protect All Children Today Inc. | 40 |



"If a child can't learn the way we teach, maybe we should teach the way they learn."

Ignacio Estrada

"Children are likely to live up to what you believe of them."

Lady Bird Johnson, Former First Lady of the United States

"We worry about what a child will become tomorrow, yet we forget that he is someone today."

Stacia Tauscher, Dancer and Artist

"Children are not things to be molded, but are people to be unfolded."

Jess Lair, Author

"Children are NOT a distraction from more important work.
They are THE MOST important work"

C.S. Lewis, Author

Acknowledgements

PACT would like to gratefully acknowledge all the people who have assisted us to continue to support vulnerable children and young people throughout 2017-2018, which include:

- Vice Regal Patron His Excellency the Honourable Paul de Jersey AC, the Governor of Queensland.
- PACT Patron and Founder Ms Kay McGrath.
- Chief Justice Holmes and Associates of the Supreme Court.
- Chief Judge O'Brien and Judges Shanahan, Dick and Associates of the District Court.
- Chief Magistrate Rinaudo and Associates of the Magistrates Court.
- Attorney-General and Minister for Justice, Director-General and staff of the Department of Justice and Attorney-General.
- The Minister for Police, Fire and Emergency Services and Minister for Corrective Services, Commissioner and Officers of the Queensland Police Service.
- The Minister for Child Safety, Youth and Women and Minister for the Prevention of Domestic and Family Violence and staff.
- The Director of Public Prosecutions and staff.
- The Director and staff of Victim Assist Queensland.
- Mr Bruce and Mrs Denise Morcombe and staff of the Daniel Morcombe Foundation.
- Dr Neil Carrington, CEO and Staff of Act for Kids.
- Mr Bill McGrath and the staff of Fresh Promotions.
- Mr Bernie McGowan, PACT's Honorary Solicitor.
- The Executive Director, Building Manager and Courts Security Manager, QEII Courts of Law Building.
- Channel 7.
- The Commonwealth Bank.
- Teresa Knapp, former Child Witness Support Volunteer.
- Burrell Stockbroking and Superannuation.
- The Donald and Joan Wilson Foundation administered by Burrells.
- PKF Hacketts.
- M & M Property – Milazzo Family.
- Bundaberg Eye Clinic.
- Mr Shai Shandil, Soft Solutions.
- Bundaberg Library.
- Earth Greetings.
- Francis Maurice Design.
- Various Rotary and Zonta Clubs throughout Queensland.
- The Sovereign Order of St John of Jerusalem - Knights Hospitaller.
- Quota International of Jimboomba Inc.



In addition to various donations, Protect All Children Today Inc. is grateful to receive recurrent funding from:

The Queensland Department of Justice and Attorney-General.



Introduction

Protect All Children Today Inc. (PACT) is an Incorporated Association governed by a Constitution. The objects of the Association are:

1. to represent to the State and Federal Governments and other Agencies, the needs of children, young people and their families who have been victims of crime;
2. to assist in community education in relation to the needs of young victims of crime and actively discouraging the exploitation of children;
3. to recommend and support access to therapeutic services to assist victims of crime in their cycle of healing;
4. to advocate for changes to legislation and the Justice Process to ensure adequate protection for young victims of crime;
5. to operate as a team which seeks input from the community and professionals in the planning and delivery of high quality services;
6. to encourage high ethical standards of conduct of members in performing their duties;
7. to provide education and training to advance the interests of members and potential members; and
8. any other objectives as the members decide in General Meeting.

Vision

Have a state of the art support system for all children and young people within the Queensland Criminal Justice System that other jurisdictions follow.

Purpose

To enhance child protection by reducing the trauma experienced by all children and young people (3-17 years) who are required to give evidence within the Queensland Criminal Justice System as victims or witnesses.

Values

In implementing this purpose we are committed to:

- Promoting a child's right to protection (UN Charter).
- A child centered approach.
- Maintaining professionalism, integrity and transparency through evidence-based interactions.

Overview

PACT:

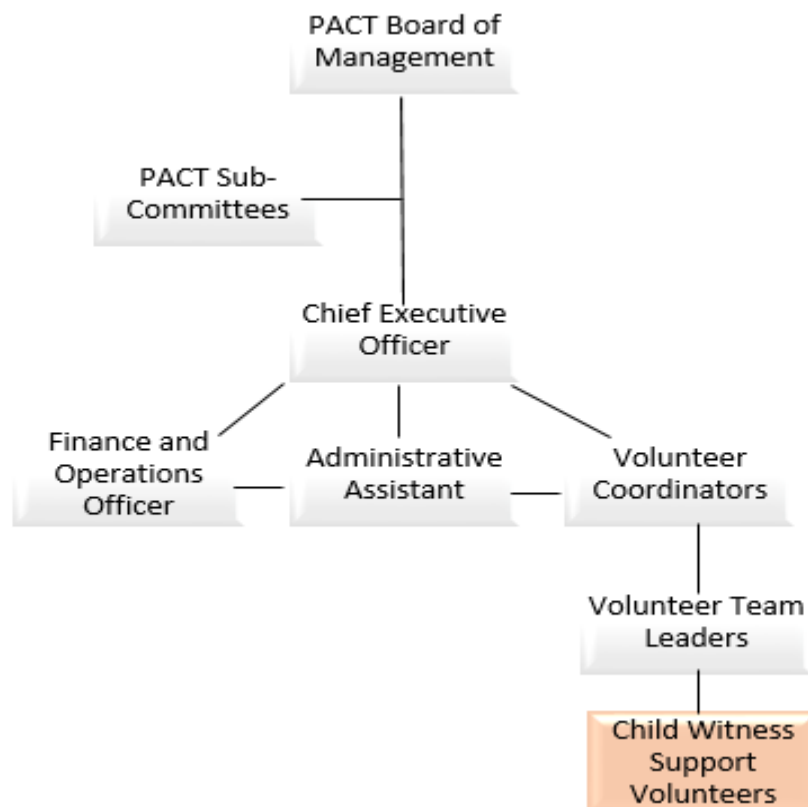
- is a community-based, non-government organisation (NGO) which has a broad role as an advocate for child victims and witnesses, including victims of sexual assault.
- is recognised by government, non-government and community agencies as a key organisation advocating for the needs of children and young people. The specific work done by PACT and its Child Witness Support Program (CWSP) is the largest within Australia and is duplicated in only a few centres world-wide.
- is both a direct service provider and an advocate for child witnesses and their non-offending family members.
- was established as an Incorporated Association in May 1986 and is managed by an unpaid, elected expertise-based Board of Management which comprises professionals working within the fields of child protection, law, policing and other committed community members.
- Board of Management supervises the paid professional staff and Child Witness Support Volunteers who undertake service provision to children (3-17 years) and their non-offending family members.

- is recognised as one of the peak non-government organisations working in the policing, legal and child protection sectors within Queensland.
- Child Witness Support Program is unique within Australia.
- is committed to maintaining confidentiality and impartiality in all their dealings.
- provides evidence-based feedback to Key Stakeholders which has resulted in tangible improvements across the policing, legal and child protection sectors.

Goals, Objectives and Strategies

| Goal | Objectives | Strategies |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance | To provide effective governance which demonstrates best practice. | <ul style="list-style-type: none"> • Regularly evaluate, review and monitor governance practices. • Ensure timely identification and management of organisational risks. • Monitor financial accountability and sustainability. • Continue to seek additional recurrent and non-recurring funding. • Effective succession planning across the organisation. |
| Service Delivery | To provide a high quality service that supports children and young people to participate effectively in criminal court proceedings. | <ul style="list-style-type: none"> • To ensure that all applicable quality standards are met. • Strengthen our current service programs and focus on continual quality improvement. • Child Witness Support Program. • Advocacy through evidence-based feedback. • Identify and meet gaps in service delivery and investigate opportunities for service expansion. |
| Relationships | Establish and maintain collaborative working relationships and partnerships with internal and external Stakeholders. | <ul style="list-style-type: none"> • Be transparent through timely provision of information and evidence-based feedback. • Identify opportunities to work collaboratively. • Use our expertise to inform and influence Government and other Stakeholders about key issues. • Formalise key relationships with Stakeholders. • Involve Key Stakeholders in the evaluation of PACT services. |
| Operations | To ensure the organisation's people, systems, practices and infrastructure enable PACT to achieve its goals and objectives. | <ul style="list-style-type: none"> • Ensure an effective Human Resource Management System. • Ensure staff and Volunteers have the necessary tools and resources to perform their roles effectively. • To ensure that all relevant legislative requirements and selected quality standards are met. • Ensure appropriate organisational infrastructure. • Regularly review and amend operational Protocols. |

Organisational Structure



Stakeholder Engagement

As PACT works within Queensland Courts and with several Government Departments in supporting child victims and witnesses, we have established formal working relationships and consultative mechanisms with the following organisations and ancillary agencies to create a comprehensive support environment for our clients.



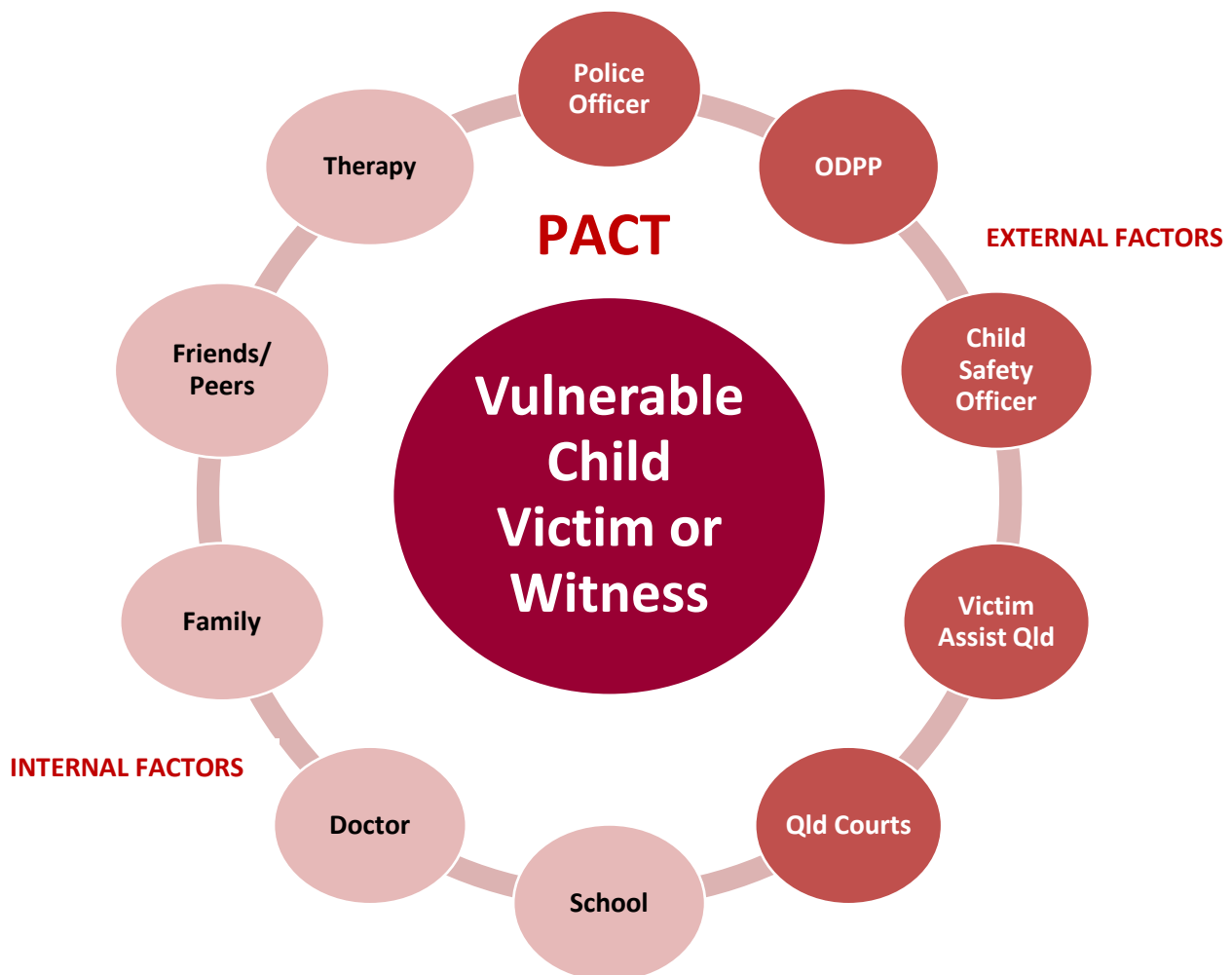
Key Stakeholder Consultation

PACT has established formal consultative mechanisms with the following agencies to facilitate improvements for child witnesses.

- Chief Judge and Associates.
- Chief Magistrate and Associates.
- Queensland Police Service including Officer Training (CPIU, Police Prosecutors, Detective and ICARE).
- Department of Justice and Attorney-General staff.
- Office of the Director of Public Prosecutions.
- Victim Assist Queensland.
- Department of Child Safety, Youth and Women.
- Court Registry, Bailiffs, Registrars and other Court Staff.
- Other not-for-profit service providers such as; The Daniel Morcombe Foundation, Court Network, Act for Kids, Queensland Homicide Victim Support Group, Bravehearts, Queensland Child Protection Advocacy Group.

Child and Young Person Advocacy

When advocating on behalf of children and young people PACT has to take into consideration a range of internal and external factors, family dynamics and established relationships.



Evidence-based Stakeholder Feedback

The PACT Stakeholder Feedback Report process enables Child Witness Support Volunteers to submit written reports on any instances where they observe children and young people being **positively** or **negatively** impacted upon throughout their dealings with the Criminal Justice System. The information contained in these Reports is de-identified, summarised and provided to Key Stakeholders by email (if urgent) or tabled at regular meetings.

The Stakeholder Feedback Report Summaries highlight key themes such as:

- Positive feedback about Police Officers, Judges, Magistrates, Prosecutors and Defence Barristers who have demonstrated kindness, understanding and consideration to children and young people. This puts the child at ease and significantly reduces the trauma associated with giving evidence within the Criminal Justice System.
- Late or no referrals for child or young person victims or witnesses of crime.
- Length of waiting times for matters to be heard and whilst child is waiting in the Court precinct to give evidence.
- Inadequate communication and lack of consideration by external stakeholders resulting in uncertainty and children potentially being unsupported.

This factual and transparent feedback has resulted in tangible improvements for child witnesses across the policing, legal and child protection sectors.

Input into Legislative Reform

PACT is often invited to provide comment on proposed Legislative amendments and Government Policy. In the 2017-2018 period PACT lodged formal Submissions in relation to the following inquiries, legislative reviews or consultation papers:

- *Child Protection Reform Amendment Bill 2017.*
- Respectful Relationships Information Paper.
- *Penalties and Sentences (Drug and Alcohol Treatment Orders) and Other Legislation Amendment Bill 2017.*
- Sentencing for criminal offences arising from the death of a child.
- Community based sentencing orders, imprisonment and parole options.
- *Police Powers and Responsibilities and Other Legislation Amendment Bill 2018.*

Post Evidence Feedback Survey

Child Witness Support Volunteers ask children and young people to complete a short survey just after they have given evidence, if appropriate.

This initiative has given child victims and witnesses the opportunity to provide feedback, voice any concerns about their experience and offers some closure to the court process. The comments from the children surveyed are verbatim and PACT firmly believes that the information gained from the child's perspective is valuable for informing future change.

Verbatim feedback from children and young people in 2017-2018.

- *I felt comfortable and/or safe talking to Police.*
- *The Police were very kind, generous and considerate, sensitive to my needs.*
- *It was a bit scary talking to Police but I felt better once I got it out and told somebody.*
- *I found it pretty hard and I was embarrassed talking to the Police.*
- *The Police Prosecutor was very nice and explained the process clearly.*
- *The Prosecutor took the time for me to understand everything properly.*
- *The Prosecutor was really bubbly and easy to talk to.*
- *At times the Prosecutor was confusing in how he explained things.*

- *When I saw the Prosecutor she made everything sound better and made me more comfortable about coming in here.*
- *The Prosecutor was helpful in preparing me mentally for the court, "warm up" questions made it easier.*
- *The Judge didn't do anything to make me feel uncomfortable and was really kind to me.*
- *The Judge was a lovely man didn't call me a liar.*
- *Helped clear things up when I was confused.*
- *Thanks Judge for helping to get to the bottom of the investigation.*
- *The Judge was very calm.*
- *The Judge was scary, serious, asked a lot of questions.*
- *The Judge was very religious but he was ok.*
- *Defence didn't ask any unfair questions.*
- *Defence was confusing and tried to mess me up a lot of the time and it made me a little uncomfortable talking to him.*
- *I didn't like the Defence Barrister, he was quite rude and kept smirking, kind of laughing when I was talking.*
- *I felt okay until the Defence started talking and sounded like they hated me. He needs to chill and not sound so mean.*
- *The court process felt crap but I was expecting that because it is a horrible situation.*
- *The support my PACT Volunteer was super helpful and I wouldn't have been able to do it without her.*
- *The Volunteer was great. She always helped me when needed, even outside of the evidence thing.*
- *It really helped so I didn't feel lonely and if my Mum were to be there she would be crying, so it was really helpful to have a PACT Volunteer.*
- *I appreciated the Volunteer's assistance throughout the whole court process. PACT Volunteers are amazing! Thank you.*

Child Witness Support Program (CWSP)

The court system remains an intimidating institution for all involved. Any adult who has testified in Criminal Court matters can recount the degree of personal stress experienced when called upon to give evidence and subsequently defend that testimony under cross-examination.

For children and young people, the prospect of appearing as a witness can be extremely daunting. The court experience can add further trauma for children and young people who have already been victims of, or witnesses to, a crime. This is particularly the case for crimes involving sexual or physical abuse or violence.



A commonly cited reason for non-disclosure of a crime, or retraction of a statement, is fear of potential negative effects on a child and young person through their involvement with the Criminal Justice System. However, the impact of the *Evidence (Protection of Children) Amendment Act 2003*, which amended the *Evidence Act 1977*, has travelled some distance to address concerns surrounding the added trauma of child and youth witnesses giving testimony with the advent of the Affected Child

Witness status. An Affected Child Witness is a child aged under 16 years (at the time of the arrest of the accused), who is a victim or witness in a matter involving sexual abuse (or violence if there is a prescribed relationship between the child and Defendant).

The PACT CWSP provides support for child witnesses by the use of carefully screened, selected and trained Child Witness Support Volunteers. The goal of the CWSP is to allow child witnesses (aged 3-17 years) the opportunity to provide best evidence to the court by removing, where possible, the uncertainties and anxieties associated with the court process.

Goals and Objectives

The CWSP offers preventative and supportive strategies to protect the child or young person victims and witnesses from further trauma as a result of the court process.

Through the concerted efforts of PACT and Officers of the Queensland Police Service, an increased proportion of referrals are received shortly after the arrest of an alleged offender. Early referral allows child witnesses and their non-offending families access to early information and counselling support to prevent (or at least to reduce) potential adverse outcomes commonly seen when they progress through the court system unsupported.

Locations

The CWSP supports children throughout Queensland with Child Witness Support Volunteers (CWSV) located in; Metropolitan Brisbane, Beenleigh, Ipswich, Gold Coast, Toowoomba, Goondiwindi, Warwick, Dalby, Roma, Sunshine Coast, Gympie, Kingaroy, Hervey Bay, Maryborough, Bundaberg, Rockhampton, Emerald, Mackay, Bowen, Townsville, Mount Isa and Cairns.

In addition, PACT has established the Thursday Island Court Support Project to provide culturally appropriate court preparation and support to Indigenous and Torres Strait Islander children and young people.

The Referral System

The majority of PACT referrals are submitted by Officers of the Queensland Police Service (QPS), after an arrest has been made. Staff of the Office of the Director of Public Prosecutions (ODPP) provide a safety net by confirming referrals have been received by PACT for child related matters. School counsellors, other Professionals and families can also make referrals for PACT services providing there is an impending criminal court matter.

Cases are allocated to the most appropriate CWSV by the relevant Volunteer Coordinator and letters are sent to the family to inform them of PACT and introduce their CWSV. The CWSV then contacts the child and family to build rapport and provide information and support to them throughout the court process, from time of referral received by PACT until the child has given their evidence. Throughout this time families are linked into other support services such as counselling and financial compensation.

CWSVs inform children and young people required to give evidence within the court system about the court process and its expectations of them. Court preparation and support includes; court visits, written materials, DVDs, face-to-face visits and most importantly, accompanying child witnesses when they meet with their Prosecutor, view their original Police Statement and while they give their evidence.



PACT Child Witness Support Volunteers

PACT gratefully acknowledges the support and dedication of the following Child Witness Support Volunteers throughout 2017-2018.

Brisbane / Ipswich / Beenleigh / South Coast

| | |
|-----------------------------------------|---------------------------|
| Geraldine Beer | Glenda McLaughlin |
| Elizabeth Bitomsky | Louisa Miller |
| Jennifer Bocock | Pauline Moles |
| Janet Brown (CWSV Board Representative) | Clayton Myers |
| Mandy Carey | Mary Naidoo |
| Clement Ching | Jo Nash |
| Judy Clarkson | Anna Newland |
| Christine Court | Judith Oliver |
| Hanny Cullen | Lisa Pappin |
| Maureen Danbury (Team Leader) | Dawn Patterson |
| Jane Dore | Allan Peachey |
| Sue Droughton | Dawn Pincott |
| Rae Duggan | Deb Purcell |
| Graham Edney | Wendy Revell |
| Janine Fenton | Megan Rowe |
| Michella Francis | Margaret Savic |
| John Galetto (Team Leader) | Lorelle Sellick |
| Moyra Gee | Carole Sherritt |
| David Gregory | Carolyne Spies |
| Di Harman | Shirley Stark |
| Ann Hede | Pat Stephens |
| Jacqui Heppleston | Tania Taylor |
| Penny Hope | Donna Thomassen |
| Margaret James | Bev Threlfo |
| Michael Jones | Peter Venning |
| Lynne Kafoa | Colleen Ward |
| Naseem Khan | Jill Wesche (Team Leader) |
| Colwyn Lisle | Donna West |
| Sue Mackley | Judith Williams |
| Kathryn McCarthy | Jan Woolmer |
| Katie McKeen | Mike Woolmer |

Bundaberg

| | |
|----------------|-----------------------------|
| Robbie Boyes | Kaye Williams (Team Leader) |
| Wendy Bleckman | |

Cairns

| | |
|--------------------|--------------------------|
| Fay Bottomer | Christine Nasmyth |
| Julie de Paauw | Sandra Reichl |
| Lynette Greenwood | Mary Skene (Team Leader) |
| Meredine Hohepa | Heidi Widmer |
| Anne-Marie Houston | Diane Worrell |

Kingaroy

| | |
|-------------------------------|-----------------|
| Tracy Ahlquist | Sandra Hennessy |
| Linda Doncaster (Team Leader) | Wayne Jenkinson |

Mackay / Bowen

| | |
|--------------------|-----------------------------|
| Christine Coventry | Anne Jennings (Team Leader) |
| Jennifer Finn | Sonya Keioskie |
| Helen Gardner | Katrina O'Hara |
| Janette Hansen | |

Maryborough / Hervey Bay

| | |
|-----------------|----------------------------------------|
| Suella Care | Dorrell Rybinski (Team Leader) |
| Sandra Hennessy | Olwen Schubert |
| Kym McMaster | Barbara Woolnough (Former Team Leader) |

Mount Isa

Alyson Barrett

Rockhampton / Gladstone / Emerald

Patricia Couper (Team Leader)

Maria Dear

Margaret Hoyer

Mona Oliver

Kate Reilly

Karen Tomlinson

Esther Young

Trish Younie

Sunshine Coast / Gympie

Denise Angus

Cathy Barber

Lee-Anne Cunliffe

Yvonne Fairbairn

Barbara Hodges

Kaye Smith (Team Leader)

Sheila Smith

Beryl Walker

Toowoomba / South West

Rhonda Haeusler

Leonie Jackel (Team Leader)

Nancy Kenway

Graeme Leigh

Kareen Leigh

Linda Mangubhai

Annie Pickstock

Carolyn Prouse

Virginia Shipp

Michele Slater

Townsville

Coral Butcher

Elena Cernusco

Bev-Lee Fox

Kathy Hankin (Team Leader)

Lyndsay Hart

Trish Jordan

Neil Smith

Kylie Schneider

I know nothing of hatred,
intolerance, racism, sexism,
bigotry, indoctrination,
homophobia, and prejudice.

I don't yet understand things
like love, compassion,
Integrity, tolerance, human
decency and truth.

For the first, most important
formative years of my life,
all I will know
IS WHAT YOU TEACH ME.

Choose well.



Board of Management Reports

Chairperson's Report

PACT has now supported over **22,800** children, young people and their family members since its establishment in 1985. In the 2017-2018 year, PACT has reported an increase of 5% in client referral numbers with support being provided to **1,848** child victims and witnesses who interacted with the Queensland Criminal Justice System.

Throughout the year I have had the opportunity to work closely with PACT's Chief Executive Officer and Stakeholders to discuss and review the information that has been collated through the Post Evidence Feedback Surveys and Stakeholder Feedback Reports. The feedback obtained by court users has enabled PACT to work more closely with Key Stakeholders to ensure that children and young people are able to navigate the criminal court system through support and understanding. PACT has been afforded the opportunity to review various cases with members of the Judiciary, Police and Prosecutions to ensure recognition of the efforts of their staff and to raise awareness of PACT's Child Witness Support Program. It has also facilitated open and frank discussion about areas that require improvement or growth.

This year PACT was fortunate to provide professional development training to not only officers of the Queensland Police Service but also staff of the Office of the Director of Public Prosecutions.

PACT has benefited enormously from the support of the Judiciary, particularly the support of Chief Judge Kerry O'Brien and Judge Michael Shanahan. The role the Judiciary has played, and continues to play, in ensuring that PACT's work is recognised and supported cannot be understated, particularly in terms of the benefit that flows to vulnerable young people.

As is always the case, and despite the progress that has been made in the last 12 months, PACT still has a long way to go to ensure that our young people are able to give evidence within our criminal court system, freely and openly. I remain committed to PACT and to ensuring, as far as possible, that the rights of our young people are respected and protected within our justice system.

I want to point out, that whilst the work that the PACT Board and staff have done in the last year has seen enormous improvement and growth for PACT, nothing could have been achieved without the dedicated work of PACT's Child Witness Support Volunteers. I wish to extend a very special thank you to all Volunteers who support children on PACT's behalf and to the staff who support our Volunteers.

I also wish to extend my thanks and appreciation to the many people who continue to support PACT through their work.

I am grateful and feel very privileged to have been given the opportunity to work with PACT as Chairperson over the past five years and am equally as grateful to continue in this role for the next 12 months. I remain committed to ensuring that PACT continues to be a significant presence throughout Queensland for the benefit of our children and young people.



Nicholas Tucker Memorial Award

This award was introduced in September 2017 in recognition of the significant contribution Mr Nicholas Tucker provided to PACT and to the child protection sector more broadly. Sadly, Nick passed away unexpectedly in October 2016. He was an exceptional advocate of PACT and served on the Board of Management from September 2005 initially as Treasurer and then Chairperson from 2009 to 2012. Nick was instrumental in enhancing and concreting PACT's stakeholder engagement and community standing and worked tirelessly to promote the work of PACT across the child

protection, policing and legal sectors.

It is with great pleasure that I announce the winner of this year's Award is Ms Kay McGrath. In 1984 Newsreader Kay McGrath (then Police Reporter), was approached by two Police Officers who were handling a sensitive child sexual abuse case involving a four year old girl. Frustrated by the inability to press charges against the accused due to the age of the child, the Detectives, Kay, the child's parents and other concerned citizens joined together and established Protect All Children Today Inc. (PACT), a non-government organisation to support victims and families and improve the way children were treated within the Queensland Criminal Justice System.

Meetings about PACT's establishment were initially held in Kay's living room. On 5 August 1985, PACT held its inaugural formal Management Committee meeting where the following testament was made and signed by two attendees: *"Ms McGrath has been actively involved in promoting the aims of PACT since its inception and has demonstrated her commitment to the protection of children by volunteering her time and professional expertise to increasing public awareness and encouraging community participation in the organisation"*. In acknowledgement of her expertise and commitment Kay was appointed Chairperson of PACT's Media Sub-Committee. She subsequently chaired the Committee which first established Child Protection Week which is now a well-known national event.

Due to the dedication of PACT's founder, PACT is now recognised as one of the peak non-government bodies in Queensland working in the field of child protection and advocating on behalf of children and young people. PACT became an Incorporated Association in 1986 and has a specific mandate through the Child Witness Support Program (CWSP) to respond to the special needs of children and young people aged 3-17 years (and their non-offending family members) who are victims or witnesses within the Queensland Criminal Justice System.

Kay continues to use her public profile to raise public awareness and promote the needs of vulnerable children and young people. In 2017, she was awarded an Order of Australia in recognition of her contribution to child protection. Kay has been a voice for child protection for close to 40 years and has strived to bring more child protection non-government organisations together. Working collaboratively has created more momentum in child protection than each organisation could individually, driving awareness of child protection to improve outcomes for the safety and wellbeing of children. Throughout Child Protection Week Kay gives generously of her time, attending or performing the role of Master of Ceremonies (MC) at numerous events. Her attendance adds credibility and profile to these events, which in turn draws attention to Child Protection Week and the associated issues more broadly.

Kay also draws on her varied and extensive journalism experience to provide advice to the non-government organisations she supports on how to successfully gain media coverage.

Sincere congratulations goes to Ms Kay McGrath, a well deserving recipient of the 2018 Nicholas Tucker Memorial Award.



Alexandra Marks LLB (Hons)
Chairperson

Treasurer's Report

The financial statements for the year ended 30 June 2018 present a fair and accurate financial position of Protect All Children Today Incorporated (PACT). The accounts have been audited in accordance with *the Associations Incorporation Act (QLD)*, application of Accounting Standards (outlined in Note 1 to the statements) and the PACT Constitution.

In March 2017, PACT received confirmation from the Honourable Yvette D'Ath MP, Attorney-General and Minister for Justice that our application was successful and approved funding of \$530,000 (indexed annually) per annum for PACT under the 2017-2020 Victims Services Funding Program.

An Equal Remuneration Order (ERO) was made on 22 June 2012 with respect to employees covered under the Social and Community Services (SACS) Award. The order preserves a transitional minimum wage applicable at the first full pay period on or after 1 July 2012 and provides an additional Transitional Equal Remuneration Payment (TERP). The TERP is introduced over 9 payments from the first full pay period on or after 1 December 2012 until the final pay period before 1 December 2020. Additional funding from the Department of Justice and Attorney-General has been provided to offset the wage increases resulting from the ERO.

I would like to sincerely thank the Attorney-General, Director-General and staff of the Department of Justice and Attorney-General for their continued support of the valuable service that PACT provides to young victims and witnesses of crime. I also wish to acknowledge the Director and the staff of Victims Assist Queensland who administer our Service Agreement professionally and cooperatively.

Funding received from the Queensland Government does not fund projects for service expansion or capital expenditure. Therefore, our capital reserve requires a conservative investment portfolio with a return that will provide some growth, enabling minor projects in the future.

Over the past twelve months, the PACT Investment portfolio value has increased in value from \$774,261 to \$815,879 - a net increase of \$41,618. The income generated through dividends and interest from these investments was \$30,358 plus an expected refund of franking credits in the amount of \$10,390. Fees to manage these investments amounted to \$2,743.

PACT's investment is split into a longer term Strategic Reserve portfolio which had a return after expenses of 7.96%, plus a short term Working Capital portfolio consisting mainly of cash and term deposits which had a return after expenses of 3.55%.

Our financial brokers and advisers, Burrell Stockbroking and Superannuation (Burrell), manage the PACT investment portfolio. Our sincere thanks to John Smerdon of Burrell's who has expertly managed our financial investments such that while there will be occasional volatility in the portfolio, our investment structure minimises the impact while ensuring sufficient working capital to cover future funding shortfalls.

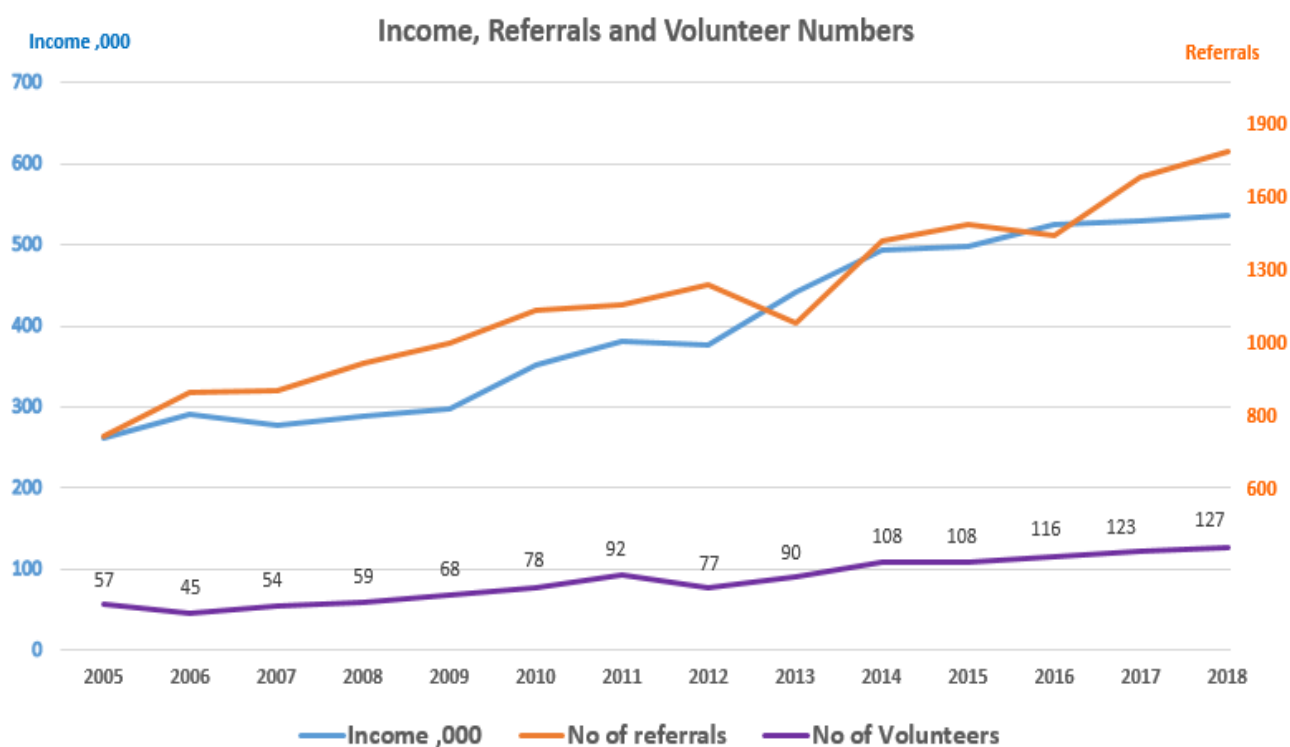
One-off grants were also obtained from the Gambling Community Benefit Fund (GCBF) for IT equipment upgrades and the Commonwealth Bank's Grassroots Community Grants program to support Volunteer Training. These funds were fully acquitted this financial year.

In May 2018, PACT successfully obtained a donation of \$50,000 through the Donald and Joan Wilson Foundation administered by Burrell. We express our sincere appreciation to everyone involved with administering the Donald and Joan Wilson Foundation.

I would like to take this opportunity to express appreciation to the staff of PACT, particularly Mrs Jo Bryant, Chief Executive Officer and Finance and Operations Officer, Mrs Samantha Camilleri who have supported me in my role as Treasurer. I would also like to thank the PACT Auditors, PKF Hacketts for their professionalism and skills in auditing PACT's accounts which is very much appreciated and welcomed.

This is my last report as your Treasurer as I will not be re-nominating for a Board position in 2018-19. It has been an honour and a privilege to be able to serve on the PACT Board and it has been a delight to know so many wonderful Volunteers who unfailingly provide their time and hearts to our families and children. Without our wonderful volunteers this organisation would not be the success it is today.

PACT is in a sound financial position, and my thanks goes to everyone who has helped PACT become the respected community agency it is today.



Note: In 2013 PACT received **Supplementary Income** from the Department of Justice and Attorney-General which continued until 30 June 2018. The increase in **referrals** can be attributed to enhanced education of PACT services resulting in earlier referrals being lodged. We suggest the decrease in client referrals in 2013 could have been a result of the Moyrihan reforms where more matters were resolved at Magistrates level.



Keith Revell *JP (Qual)*
Treasurer

Secretary's Report

It is with pleasure that I present my 2017-2018 report as Secretary of PACT's Board of Management.

Board of Management Meeting Attendance

For the period October 2017 to August 2018, I can report that the Board of Management conducted formal meetings on six (6) occasions. The below table identifies the number of Board Meetings attended by each representative.

| Position | Name | Number Eligible to Attend | Number Attended |
|------------------|----------------------|---------------------------|-----------------|
| Chairperson | Alexandra Marks | 6 | 5 |
| Vice Chairperson | Julie Steel | 6 | 5 |
| Secretary | Melanie Mayne-Wilson | 6 | 4 |
| Treasurer | Keith Revell | 6 | 5 |
| CWSV Member | Jan Brown | 6 | 5 |
| Member | Teresa Knapp | 6 | 5 |
| Member | Kath Konefal (QPS) | 6 | 6 |
| Member | Katrina Lines | 6 | 6 |
| Member | Allan Peachey | 6 | 5 |

It has been my great privilege to serve as PACT Secretary for the 2017 – 2018 year. As an organisation I continue to observe PACT's professionalism and responsiveness grow year on year; crediting this primarily to the outstanding capabilities of our staff and the steadfast dedication of our Child Witness Support Volunteers.

As a Board, the needs of our client's, the children and young people we support, consistently remain the firm focus for our decision making and I would like to commend my fellow board members on another year of sound governance and for their on-going commitment to supporting high quality service delivery.

I would like to extend my personal thanks to the Chairperson, Ms Alexandra Marks, for her high quality leadership, passion and commitment throughout the year and to our Treasurer, Mr Keith Revell, for his expert knowledge and advice not only in relation to PACT's financial position, but also his in-depth knowledge of PACT as an organisation. At the same time, I would also like to thank and acknowledge all of my fellow Board Members for their continued support throughout the year and their on-going efforts in support of PACT.

I take this opportunity to acknowledge our CEO, Mrs Jo Bryant, for her ability to foster a culture of on-going improvement and development within PACT, ensuring we continue to strive for the best possible outcomes for our clients. The implementation of the Human Services Quality Framework (HSQF) during the past year highlighted PACT's existing robust practice framework, including well documented and evidence-based practices and clearly documented processes. PACT's transition to the new framework was supported by this well-defined starting point, though I would still like to commend Mrs Samantha Camilleri, Financial and Operations Officer and Mrs Jo Bryant for their significant efforts transitioning to this new framework.

Many of the practice improvements implemented over time serve as tools in assisting PACT's advocacy role, informing change opportunities and supporting our client's voices to be heard. The Quarterly Stakeholder Feedback and Post-Evidence Feedback Surveys continue to be a valuable source of information and feedback, not only to PACT, but to the many Key Stakeholders involved in the Criminal Justice process who otherwise would have no opportunity to hear this information. I have no doubt that these comments will continue to influence positive change and improved support as time goes on.

I would like to acknowledge all of the PACT Child Witness Support Volunteers for their on-going passion and commitment to PACT's role in our community, as it is across these levels of our organisation that we have the greatest impact and ability to make a real difference. Thank you so

much for your continued delivery of a highly valued service to some of the most vulnerable in our community.

I am very grateful to PACT's passionate and professional staff team led by Jo Bryant, including Samantha Camilleri, Craig Stacey, Danielle Kershaw, Tania Taylor and Donna Thomassen. Thank you for your efforts throughout the year and the support that you offer to our volunteers.



Melanie Mayne-Wilson BA, GAICD
Secretary

Children Learn What They Live

If children live with **CRITICISM**, they learn to **CONDEMN**.

If children live with **HOSTILITY**, they learn to **FIGHT**.

If children live with **FEAR**, they learn to be **APPREHENSIVE**.

If children live with **PITY**, they learn to feel **SORRY** for themselves.

If children live with **RIDICULE**, they learn to feel **SHY**.

If children live with **JEALOUSY**, they learn to feel **ENVY**.

If children live with **SHAME**, they learn to feel **GUILTY**.

If children live with **ENCOURAGEMENT**, they learn **CONFIDENCE**.

If children live with **TOLERANCE**, they learn **PATIENCE**.

If children live with **PRAISE**, they learn **APPRECIATION**.

If children live with **ACCEPTANCE**, they learn to **LOVE**.

If children live with **APPROVAL**, they learn to **LIKE** themselves.

If children live with **RECOGNITION**, they learn it is good to have a **GOAL**.

If children live with **SHARING**, they learn **GENEROSITY**.

If children live with **HONESTY**, they learn **TRUTHFULNESS**.

If children live with **FAIRNESS**, they learn **JUSTICE**.

If children live with **KINDNESS** and consideration, they learn **RESPECT**.

If children live with **SECURITY**, they learn to **HAVE FAITH**
in themselves and in those about them.

If children live with **FRIENDLINESS**, they learn the world
is a **NICE** place in which to live.

Staff Reports

Chief Executive Officer's Report

The 2018-2019 year marks my fourteenth rewarding year of employment with PACT. This year has been a time for review and redevelopment in accordance with the Human Services Quality Standards. The suite of Protocols were reviewed with an emphasis on best practice. The most significant being the amendment of the Child Witness Support Volunteer (CWSV) Protocols to better reflect the sequence of Volunteer's involvement in the Queensland Criminal Justice System. This led to the total redevelopment of the CWSV Induction Training Program to align closely with the Protocols to provide better understanding and ownership of the requirements of this unique role.

I would like to express appreciation to PACT's Key Stakeholders especially members of the Judiciary, Police, Prosecutions, Victim Assist Queensland, the Daniel Morcombe Foundation, Act for Kids and other Support Agencies who afford us the opportunity to support children and young people and provide evidence-based feedback across the policing, legal and child protection sectors. This information has resulted in tangible improvements for children and young people interacting with the Criminal Justice System. Throughout the year, we have strengthened our relationships with Key Stakeholders and continue to value working collaboratively to improve the way vulnerable people are treated within the court system.

In addition, PACT submitted formal Submissions into a range of legislative reform and continues to strongly advocate on behalf of our vulnerable client group.

Sincere appreciation is expressed to the members of the Board of Management for their expert contribution and support. I feel extremely fortunate to have such high calibre individuals overseeing the strategic operation of PACT. I would like to specifically acknowledge the work of the Chairperson, Ms Alexandra Marks, for her professional participation in external stakeholder meetings, expert input into legislative reform and personal guidance. PACT is in a strong position due to her leadership, knowledge and understanding of the Criminal Justice System and the key people involved.

I wish to personally acknowledge Mr Keith Revell, outgoing Treasurer, for his sound management of PACT's financial resources. Keith has given generously of his time and continues to play a lead role in PACT's ongoing development, especially in the area of information technology. Keith generously undertook the redevelopment of the PACT Website, a considerable undertaking which resulted in a quality product. I convey my sincere appreciation for his long-term efforts and support and wish him every success in his future endeavours. Keith will be sadly missed by all at PACT.

Ms Melanie Mayne-Wilson is an excellent Board Secretary who responds to requests for information quickly and professionally. Mrs Jan Brown has provided outstanding support and guidance in relation to Volunteer matters. Her involvement in Volunteer recruitment and training is invaluable as has been her participation in visits and meetings with regional Volunteers and Key Stakeholders. Jan is also an excellent sounding board for me personally and for this, I express my heartfelt gratitude.

I sincerely thank each one of PACT's Child Witness Support Volunteers who are the backbone of the organisation and work tirelessly and generously to support victims and witnesses of crime on PACT's behalf. Their lodgement of Stakeholder Feedback Reports and commitment in obtaining feedback from children through the Post Evidence Feedback Survey, allows me to provide factual feedback to PACT's Key Stakeholders. Please be assured the dedication of each Volunteer is appreciated by not only the children and families, but the PACT staff also.

I express sincere gratitude to my staff; Samantha, Craig, Danielle, Tania and Donna. All staff have worked extremely hard to ensure the smooth operation of PACT over the past year. Samantha Camilleri has proved an excellent backup during my absences and I have full confidence in her abilities to effectively manage PACT's staffing and financial resources.

PACT farewelled Gail Clee, Volunteer Coordinator, Greater Brisbane on 1 December 2017 and acknowledged her significant contribution to PACT through a gift and plaque awarding her life membership.

Danielle Kershaw assumed the role of Volunteer Coordinator, Greater Brisbane and Danni and Craig Stacey, Volunteer Coordinator, Regional Queensland have worked collaboratively to support existing Volunteers and have successfully recruited and trained additional Child Witness Support Volunteers across Queensland.

Tania Taylor, a trained PACT Volunteer, was appointed to the part-time Administrative Assistant position in December 2017 and continues to demonstrate sound commitment to improved administrative processes to enhance the processing of referrals, client consent and other administrative duties. Donna Thomassen provided an invaluable service through the facilitation of Quality Assurance Interviews with PACT clients. The feedback received enables PACT to focus on continual quality improvement and look at smarter ways to provide services within budgetary constraints.

I look forward to ensuring PACT's professional growth throughout the coming year.



Jo Bryant *BBus (HRM), Ass Dip Bus (Man), Dip Comm Serv (Man), Com Dec*
Chief Executive Officer



Finance, Operations and Administration Report

This year has seen some changes to the PACT staffing base. With the resignation of Gail Clee in December 2017, we took the opportunity restructure the administrative duties and Tania Taylor commenced with PACT as a permanent part-time Administrative Assistant while Danielle Kershaw took on the role of Volunteer Coordinator, Greater Brisbane.

We continue to acknowledge the dedication of PACT's Child Witness Support Volunteers who provide a professional level of emotional support and information to child victims and witnesses of crime. They are the foundation on which PACT is built. Their passion and commitment to PACT and the children they support continues to be an inspiration. We express our sincere gratitude to all PACT Volunteers for the amazing court preparation and emotional support they provide to vulnerable children and young people. It is their passion and dedication that pushes PACT staff to provide the best possible service to every Volunteer.

We continue to express our appreciation to Shai Shandil, our DiMs creator, who continues to fulfil our database and reporting needs. Several minor upgrades have been possible this year and we are looking forward to major upgrades to our database in the near future.

We would like to thank Jo Bryant who continues to provide encouragement and guidance to all staff. Thanks are also extended to the Volunteer Coordinators, Danielle Kershaw and Craig Stacey, who continue to provide support and assistance to our wonderful Volunteers. Thanks also to Donna Thomassen, Quality Assurance Officer.

The PACT Board continue to strategically lead the organisation and give freely and generously of their time and expertise. In particular we would like to acknowledge the contribution of the PACT Board Chairperson, Ms Alexandra Marks. Our heartfelt thanks to Mrs Jan Brown, PACT's Volunteer Liaison on the Board of Management, for her dedication and support of both Volunteers and Staff. Jan is very generous with her time and always comes with a word of encouragement and cheerful smile. Thanks also to the other members of the Board of Management, who give so generously to the organisation.

We would like to sincerely thank Mr Keith Revell, PACT Treasurer, for his support, dedication and direction. We will miss Keith greatly as he steps down from the Board in September 2018 and wish him every happiness and success in his new endeavours. Keith has been a wonderful support in both PACT's IT and financial arenas.

Appreciation is expressed to PKF Hacketts, in particular Erick Manikan, Madelynne Wood and Cameron Bradley, for their guidance in relation to sound financial management and professional advice as PACT's Accountant and Auditor.

We look forward to the year ahead and to providing PACT clients, Child Witness Support Volunteers, Staff and Board Members with professional and competent financial management and administrative support.



Samantha Camilleri JP (Qual)
Finance and Operations Officer



Tania Taylor
Administrative Assistant

Child Witness Support Program Report

PACT's focus over the past 12 months has been on the recruitment and retention of quality Child Witness Support Volunteer applicants. The PACT staff have been working on ways to enhance processes and accessibility for the Volunteers.

We wish to acknowledge Gail Clee who resigned from the role of Volunteer Coordinator, Greater Brisbane in December 2017. We express appreciation for all her efforts and wish her all the best for her retirement.

Statewide Volunteer Induction Training was conducted in July 2017 and March 2018 in Brisbane. New Volunteers were successfully recruited from the below areas.

| Area | No. | Area | No. |
|-----------------------|-----|------------------------|-----|
| Brisbane North | 7 | Beenleigh | 5 |
| Gold Coast | 1 | Kingaroy | 1 |
| Ipswich | 4 | Cairns | 2 |
| Brisbane | 12 | Sunshine Coast/Gympie | 2 |
| Rockhampton/Gladstone | 1 | Maryborough/Hervey Bay | 2 |
| Bowen | 1 | Airlie Beach | 1 |

PACT offers its sincere appreciation to the Queensland Police Service, the Office of the Director of Public Prosecutions and Victim Assist Queensland for their ongoing support and cooperation which facilitates and enhances the marvellous work done by our PACT Child Witness Support Volunteers.

Queensland Police Service (QPS): 95% of PACT client referrals come from Arresting Officers of the Queensland Police Service (QPS). PACT is privileged to maintain its presence at QPS Interviewing Children and Recording of Evidence (ICARE) Training, Police Prosecutions Training and Child Protection and Investigation Unit (CPIU) Training Courses. We express appreciation to Detective Sergeant Angela McCarthy, State ICARE Facilitator, and current Police Liaison Officer, Detective Senior Sergeant, Kath Konefal for their ongoing assistance and support. Also, PACT again sincerely thanks the large number of Arresting Officers who submitted their referrals shortly after arrest which assists PACT to provide optimum client service and link families into other valuable support services, such as counselling.

Office of the Director of Public Prosecutions (ODPP): Once again, Victim Liaison Officers, Legal Officers and Prosecutors have worked closely with PACT Staff and Volunteers to provide maximum support for children and young people who are required to give evidence in the Criminal Justice System. Their professionalism and care for the families PACT support is much appreciated and respected.

Victim Assist Queensland (VAQ): In conjunction with VAQ, the Thursday Island Court Support Program under the leadership of Mr Peter Ferguson, the Regional Coordinator for VAQ, and local coordinator Mr Peter Yorkston, Thursday Island Court Support Worker (TICSW) continues to provide an invaluable and culturally-appropriate service to child victims and witnesses from the Torres Strait and Northern Peninsula areas.

The Volunteer Coordinators would like to thank PACT's Volunteer Board of Management for their expert guidance and support. We particularly acknowledge Mrs Jan Brown, Volunteer Representative on the Board, for her proactive involvement in Volunteer recruitment and training, protocol and policy development. Jan has worked hard over the past 12 months to represent all PACT Volunteers and continues to be an excellent support person not only for Volunteers, but for PACT staff as well. We further acknowledge and express appreciation for Jan's involvement in planning and attending the visits to Regional Queensland Volunteers and Key Stakeholders.

We would especially like to acknowledge and commend all PACTs Child Witness Support Volunteers for their professionalism and dedication to this challenging role. Without their magnificent contribution through court preparation and child witness support, assistance with recruitment and training of new Volunteers, positive promotion of PACT to Key Stakeholders and community groups and vital feedback on PACT operations, the Child Witness Support Program would not be the great success it is today.

Lastly, we appreciate the teamwork of our most capable fellow PACT Staff, namely Mrs Jo Bryant (CEO), Mrs Samantha Camilleri (Finance and Operations Officer), Mrs Tania Taylor (Administrative Assistant) and the contributions of Mrs Donna Thomassen (Quality Assurance Officer).

Volunteer of the Year 2017-2018




This year, as always, the amazing work of all PACT Volunteers has set a very high benchmark for excellence and has made the choice of Volunteer of the Year extremely challenging for Staff. Many Volunteers were truly deserving of this award.

Nevertheless, PACT is proud to acknowledge Mrs Pauline Moles as Volunteer of the Year. Pauline, a Brisbane based Volunteer, commenced with PACT in June 2010. Since that time she has personally supported over **400** child witnesses plus their family members. In addition to the number of cases supported, Pauline is always willing to help train new Volunteers and attends the CWSV training whenever possible.

Pauline has made a significant contribution to the Greater Brisbane Team and has demonstrated a real commitment to the Volunteer role and work of PACT. Pauline attends regular meetings and Information Sessions and represents PACT in a professional manner at all times.

Pauline is consistently mindful of the welfare of her allocated PACT clients. Moreover, her case paperwork is always accurately completed and submitted in a timely manner while maintaining a high case load.

Sincere congratulations goes to Mrs Pauline Moles, so very deserving of PACT's Volunteer of the Year for 2018.



Craig Stacey

Volunteer Coordinator, Regional Queensland



Danielle Kershaw *B Ed, JP (Qual)*

Volunteer Coordinator, Greater Brisbane

PACT Referral Statistics - 1 July 2017 to 30 June 2018

The following pages contain a number of figures illustrating some of the client data collected by PACT. The data displayed includes demographic information on referrals, such as gender, age and witness type.

Figure 1

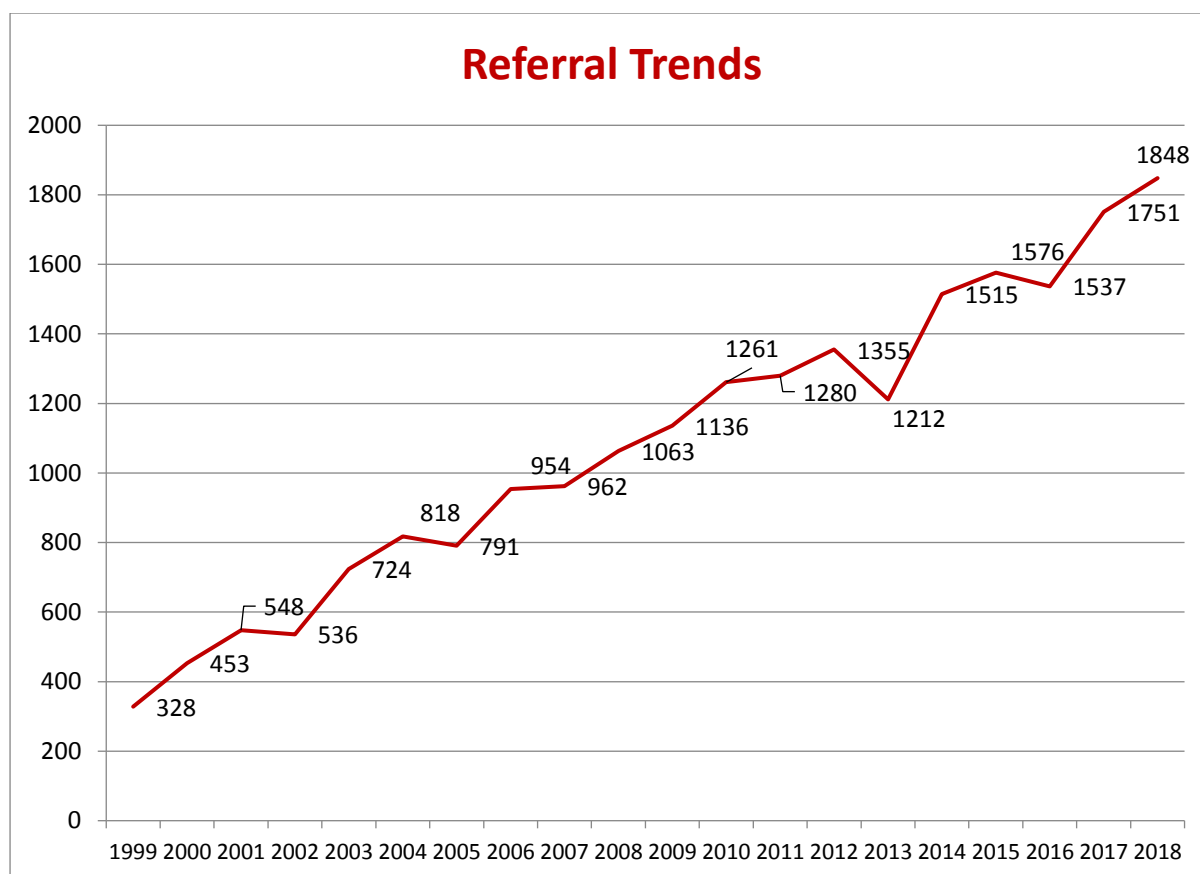
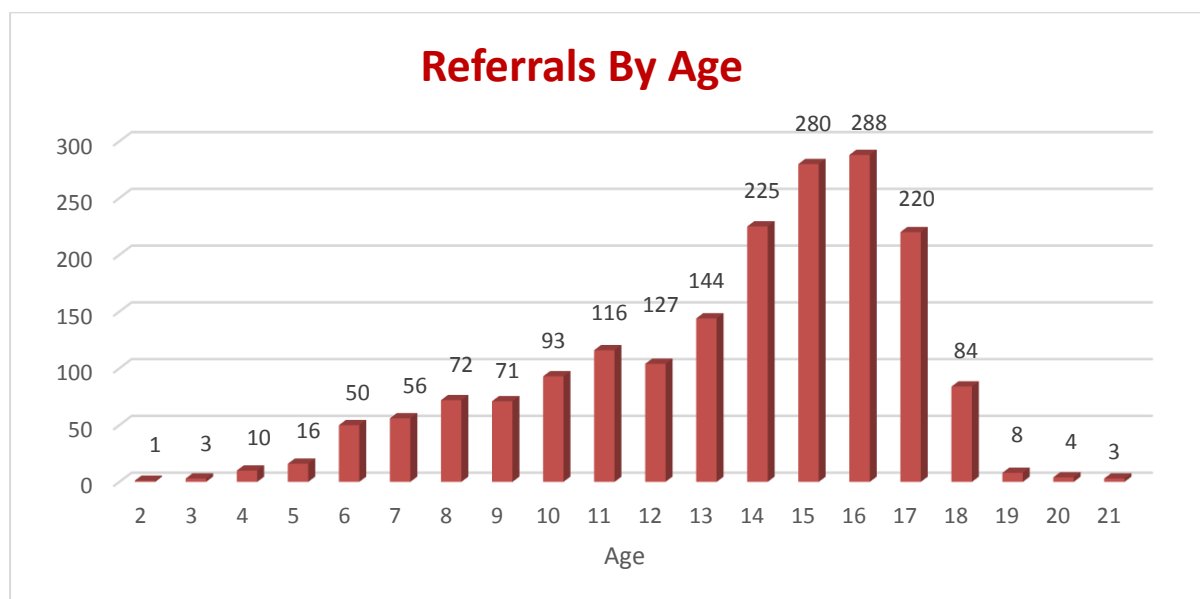
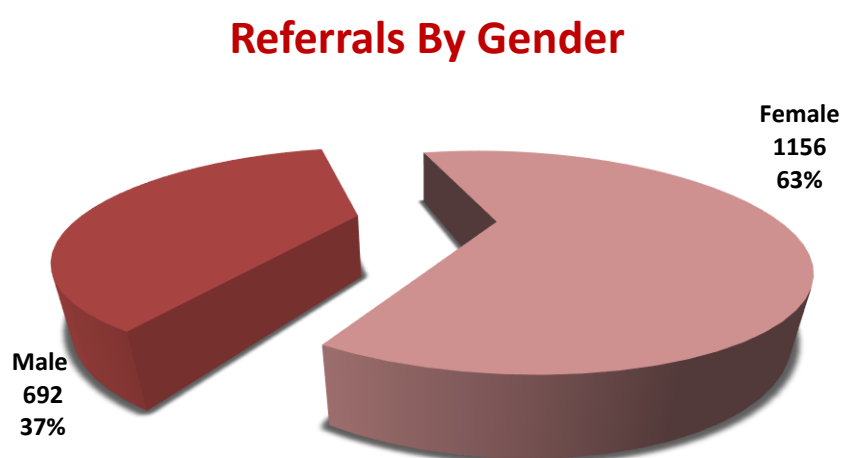


Figure 1 displays the referral statistics for the 20 year period 1999-2018. This figure indicates a 5% increase in referral numbers to PACT with **1,848** children and young people supported in the 2017-2018 financial year.

Figure 2**Figure 3**

Figures 2 and 3 illustrate the referrals received by PACT during the year, indicating the age and gender of the children and young people referred. Whilst the age range varied from 2 to 21 years, the average age of the children supported is **13** years with **63%** being female and **37%** male.

Figure 4

Referrals By Relationship

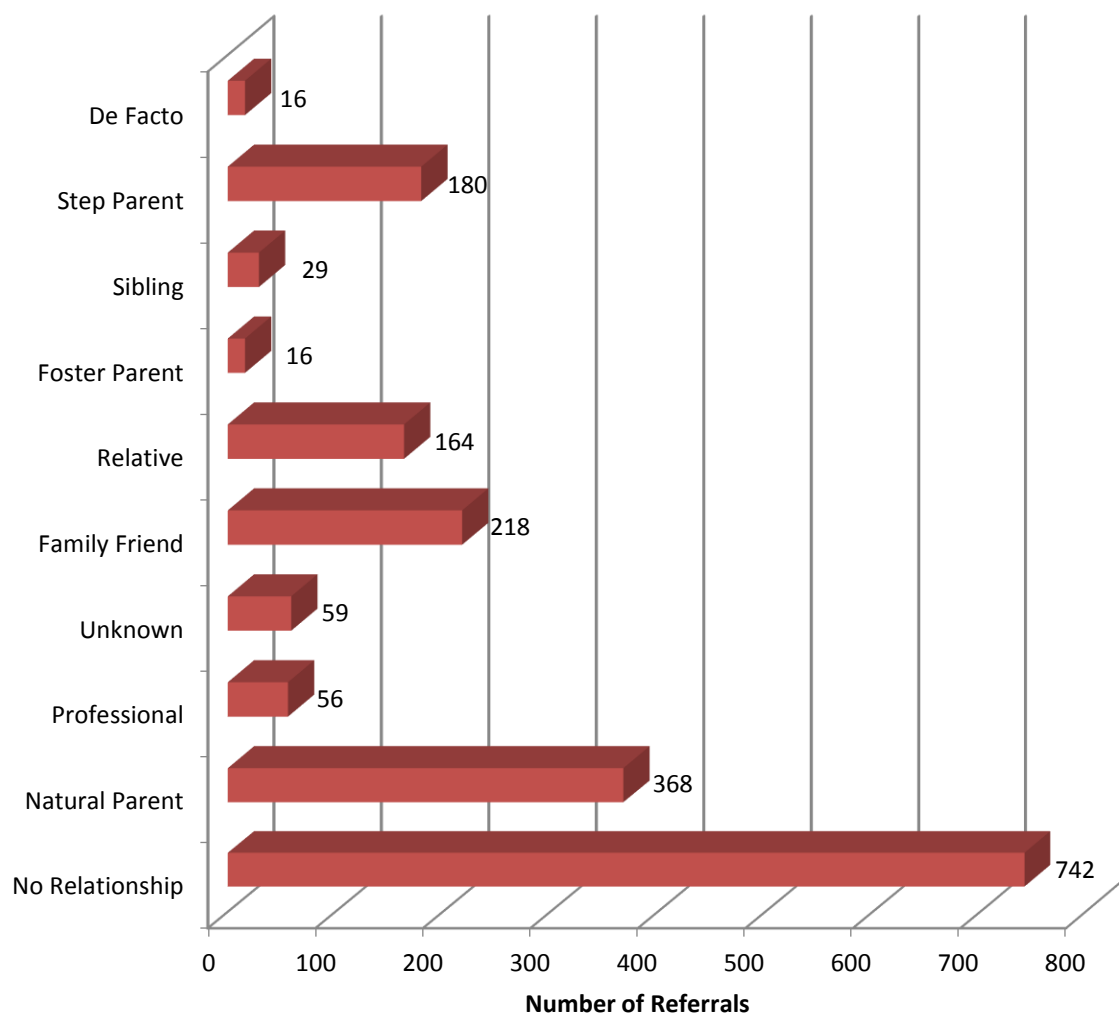


Figure 4 demonstrates the relationship between the defendant and child witness. In **46%** of referrals the child witness had no identified relationship with the Defendant. However, in approximately **42%** of referrals the Defendant was a natural, step or foster parent, sibling or other relative. The statistics further indicate that in **12%** of cases the Defendant was a family friend.

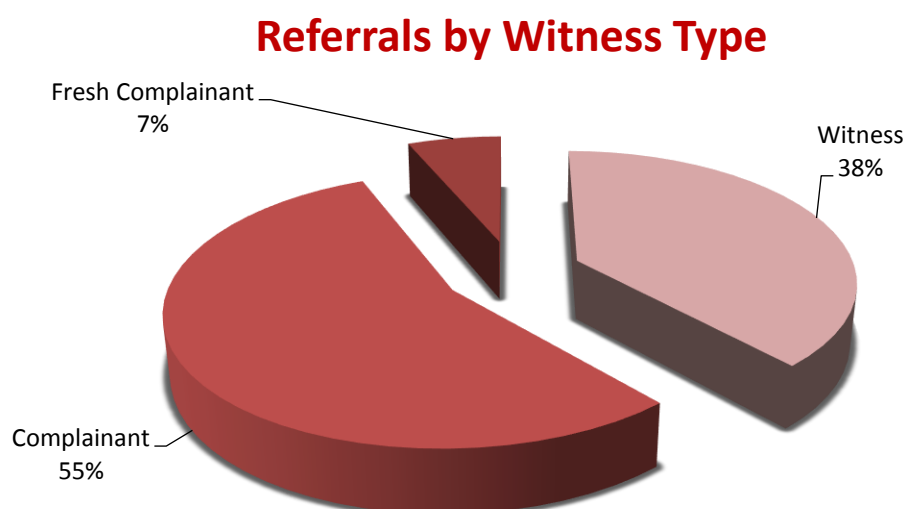
Figure 5

Figure 5 illustrates the breakdown of PACT support provided to Complainants (alleged victims of an offence) who receive the majority of PACT court preparation and support, followed by child witnesses to crime. Preliminary complainants (those told about the alleged crime by the victim in sexual matters) make up a small percentage of PACT's client base.

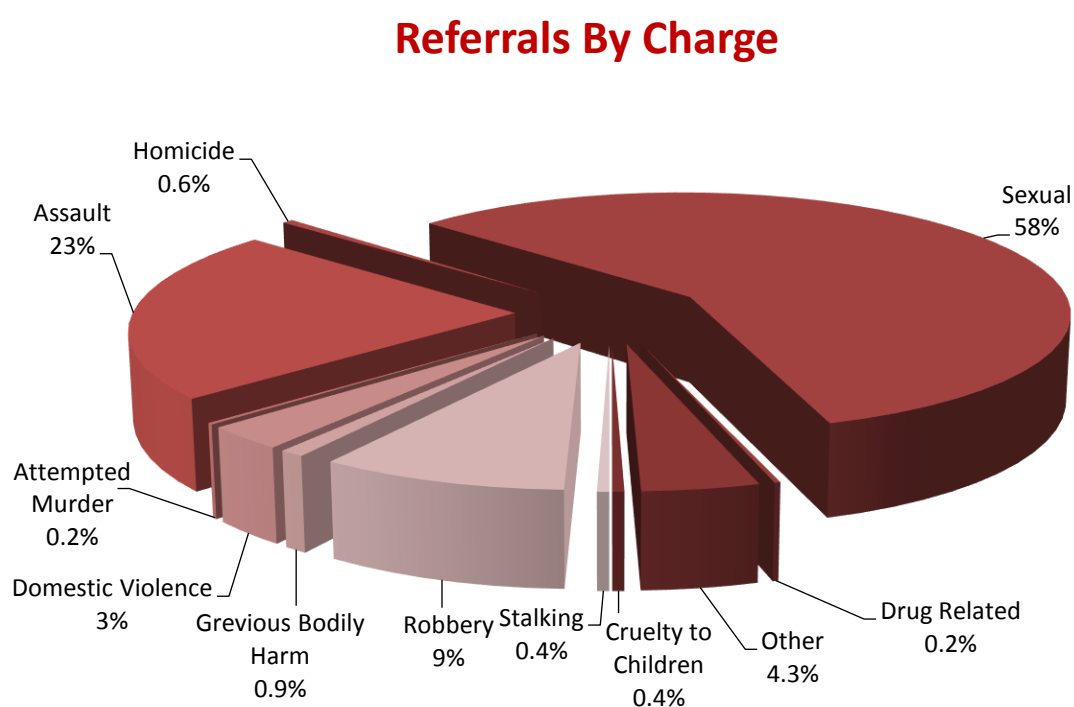
Figure 6

Figure 6 shows 58% of cases supported were of a sexual nature over the past year, followed by assault matters (including domestic violence) which have increased from 21% in 2016-2017 to 27% during 2017-2018.

Audit Report and Statement of Accounts

Financial Report

Protect All Children Today Incorporated

ABN 38 133 812 087

Financial Report

For the year ended 30 June 2018

The following reports have been prepared by **PKF Hacketts Audit**:

- Statement of Profit and Loss and Other Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Supplementary Income and Expenditure Statement, Department of Justice and Attorney-General
- Supplementary Balance Sheet Statement, Department of Justice and Attorney-General
- Supplementary Income and Expenditure Statement, PACT Funding and Investment Account
- Supplementary Balance Sheet Statement, PACT Funding and Investment Account
- Notes to the Financial Statements
- Statement by the Members of the Board of Management
- Independent Auditor's Report to the Board of Management

**Statement of Profit and Loss and Other Comprehensive Income for year
ended 30 June 2018**

| | NOTE | 2018 | 2017 |
|------------------------------------------------|-------------|----------------|----------------|
| | | \$ | \$ |
| REVENUE | | | |
| Grant Income | 2 | 558,000 | 528,645 |
| Burrell Investment Income | 3 | 30,358 | 29,307 |
| Donations | | 63,415 | 4,676 |
| Interest Received - bank | | 1,518 | 7,869 |
| Membership Fees | | 127 | 236 |
| Sundry Income | | 121 | 118 |
| Vehicle Reimbursement | | 2,424 | 2,602 |
| TOTAL REVENUE | | <u>655,963</u> | <u>573,453</u> |
| EXPENSES | | | |
| Audit Fees | | 8,370 | 4,000 |
| Burrell Management Fees | | 2,743 | 2,602 |
| Client Resources | | 4,804 | 3,690 |
| Computer Expenses | | 22,497 | 16,126 |
| Depreciation | | 6,271 | 9,411 |
| Functions | | 2,885 | 2,771 |
| Insurance | | 3,560 | 3,727 |
| Miscellaneous | | 5,076 | 5,020 |
| Motor Vehicle Expenses | | 2,058 | 2,399 |
| Printing, Postage and Stationery | | 20,933 | 18,052 |
| Staff Expenses | 4 | 435,571 | 429,195 |
| Telephone | | 294 | 1,258 |
| Staff Travel and Accommodation Expenses | | 1,821 | 2,778 |
| Volunteer Expenses | 5 | 51,255 | 48,310 |
| TOTAL EXPENSES | | <u>568,138</u> | <u>549,339</u> |
| SURPLUS BEFORE INCOME TAX | | <u>87,825</u> | <u>24,114</u> |
| INCOME TAX EXPENSE | | <u>-</u> | <u>-</u> |
| SURPLUS FOR THE YEAR | | <u>87,825</u> | <u>24,114</u> |
| OTHER COMPREHENSIVE INCOME | | <u>14,046</u> | <u>29,877</u> |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | | <u>101,871</u> | <u>53,991</u> |

The accompanying notes form part of these financial statements.

Statement of Financial Position 30 June 2018

| | NOTE | 2018 \$ | 2017 \$ |
|--------------------------------------|------|----------------|-----------------|
| CURRENT ASSETS | | | |
| Cash and Cash Equivalents | | 141,836 | 98,682 |
| Burrell Working Account | | 106,253 | 104,282 |
| Burrell Strategic Account | | 709,395 | 669,979 |
| Receivables | | - | 40 |
| GST Receivables (Net) | | 1,931 | 2,547 |
| TOTAL CURRENT ASSETS | | <u>959,415</u> | <u>875,530</u> |
| NON-CURRENT ASSETS | | | |
| Plant and equipment | 6 | <u>12,992</u> | <u>10,549</u> |
| TOTAL NON-CURRENT ASSETS | | <u>12,992</u> | <u>10,549</u> |
| TOTAL ASSETS | | <u>972,407</u> | <u>886,079</u> |
| CURRENT LIABILITIES | | | |
| Payables and Accruals | 7 | 31,902 | 27,955 |
| Unexpended Grant | | - | 23,000 |
| Provision for Annual Leave | | 29,454 | 31,134 |
| Provision for Long Service Leave | | <u>26,211</u> | <u>22,145</u> |
| TOTAL CURRENT LIABILITIES | | <u>87,567</u> | <u>104,234</u> |
| NON CURRENT LIABILITIES | | | |
| Provision for Long Service Leave | | <u>12,444</u> | <u>11,320</u> |
| TOTAL NON CURRENT LIABILITIES | | <u>12,444</u> | <u>11,320</u> |
| TOTAL LIABILITIES | | <u>100,011</u> | <u>115,554</u> |
| NET ASSETS | | <u>872,396</u> | <u>770,525</u> |
| EQUITY | | | |
| Retained Earnings | | 874,192 | 786,367 |
| Reserves | 8 | <u>(1,796)</u> | <u>(15,842)</u> |
| TOTAL EQUITY | | <u>872,396</u> | <u>770,525</u> |

The accompanying notes form part of these financial statements.

Statement of Changes in Equity 30 June 2018

| | Note | Reserves | Retained Earnings | Total |
|-----------------------------------------|------|----------|-------------------|---------|
| | | \$ | \$ | \$ |
| Balance at 1 July 2016 | | (45,719) | 762,253 | 716,534 |
| Surplus for the year | | - | 24,114 | 24,114 |
| Other comprehensive income: | | | | |
| Net change in fair value of investments | | 29,877 | - | 29,877 |
| Balance at 30 June 2017 | | (15,842) | 786,367 | 770,525 |
| Surplus for the year | | - | 87,825 | 87,825 |
| Other comprehensive income: | | | | |
| Net change in fair value of investments | | 14,046 | - | 14,046 |
| Balance at 30 June 2018 | | (1,796) | 874,192 | 872,396 |

Statement of Cash Flows 30 June 2018

| | Note | 2018 \$ | 2017 \$ |
|------------------------------------------------------------|----------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| Grant funding receipts | | 611,500 | 528,645 |
| Receipts from various sources | | 3,662 | 812 |
| Donations | | 63,415 | 4,676 |
| Payments to suppliers | | (631,245) | (512,934) |
| Interest received | | 1,518 | 7,869 |
| Burrell Investment Receipts | | 30,358 | 29,307 |
| Net cash provided by/(used) in operating activities | 9 | 79,208 | 58,375 |
| Cash flows from investing activities | | | |
| Payments for plant & equipment purchase | | (8,714) | - |
| Payments for investments | | (27,340) | (23,410) |
| Net cash provided by/(used) in investing activities | | (36,054) | (23,410) |
| Net increase / (decrease) in cash held | | 43,154 | 34,965 |
| Cash at beginning of financial year | | 98,682 | 63,717 |
| Cash at end of financial year | | 141,836 | 98,682 |

**Supplementary Income and Expenditure Statement Department of Justice
and Attorney-General 30 June 2018**

| | 2018 \$ | 2017 \$ |
|-------------------------------------------|----------------|----------------|
| INCOME | | |
| Grant Income | 535,000 | 528,645 |
| Sundry Income | 7 | 4 |
| Interest Received | 1,032 | 1,231 |
| TOTAL INCOME | 536,039 | 529,880 |
| EXPENSES | | |
| Audit Fees | 8,370 | 4,000 |
| Bank Charges | 479 | 458 |
| Computer Expenses | 8,534 | 9,013 |
| Functions | 2,885 | 1,986 |
| Insurance | 3,560 | 3,727 |
| Internet Expenses | 727 | 873 |
| Lease of Equipment | 12,955 | - |
| Media – tapes and DVDs | - | 406 |
| Printing, Postage and Stationery | 7,253 | 18,051 |
| Staff Amenities | 918 | 644 |
| Sundry Expenses | 432 | 1,481 |
| Superannuation | 35,970 | 35,498 |
| Supervision – External | 720 | 650 |
| Telephone | 294 | 1,258 |
| Travel | 1,691 | 2,737 |
| Volunteer Conference | 13,096 | 1,228 |
| Volunteer Contributions | 15,153 | 17,635 |
| Volunteer Other Expenses | 4,436 | 5,132 |
| Volunteer Petrol Contributions | 7,087 | 7,417 |
| Volunteer Recruitment | 2,570 | 1,916 |
| Volunteer Training | 8,171 | 13,865 |
| Volunteer Travel Costs | 742 | 1,117 |
| Wages | 385,351 | 383,777 |
| Workcover | 4,428 | 4,085 |
| Staff Training & Professional Development | 111 | 1,030 |
| Staff Fuel & Transportation Expense | 1,602 | 1,524 |
| Annual Leave and Long Service Leave | 3,511 | 3,197 |
| Other Employee Expenses | 175 | 84 |
| TOTAL EXPENSE | 531,221 | 522,789 |
| SURPLUS / (DEFICIT) | 4,818 | 7,091 |

**Supplementary Balance Sheet Department of Justice and Attorney-
General 30 June 2018**

| | 2018 | 2017 |
|-----------------------------------------------------------|-----------------|-----------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash at Bank – Department of Justice and Attorney-General | 16,100 | 8,782 |
| Petty Cash Imprest | 300 | 300 |
| GST Receivables (Net) | 1,403 | 1,928 |
| TOTAL CURRENT ASSETS | 17,803 | 11,010 |
| TOTAL NON-CURRENT ASSETS | - | - |
| TOTAL ASSETS | 17,803 | 11,010 |
| CURRENT LIABILITIES | | |
| Payables and Accruals | 22,142 | 23,604 |
| PAYG Payable | 8,737 | 4,327 |
| Provision for Annual Leave | 29,454 | 31,134 |
| Provision for Long Service Leave | 26,211 | 22,145 |
| Interdepartmental Clearing Account | 7,684 | 12,167 |
| TOTAL CURRENT LIABILITIES | 94,228 | 93,377 |
| NON CURRENT LIABILITIES | | |
| Provision for Long Service Leave | 12,444 | 11,320 |
| TOTAL NON CURRENT LIABILITIES | 12,444 | 11,320 |
| TOTAL LIABILITIES | 106,672 | 104,697 |
| NET ASSETS (LIABILITIES) | (88,869) | (93,687) |
| MEMBERS' FUNDS | | |
| Retained Earnings | (93,687) | (100,778) |
| Current Year Earnings (Deficit) | 4,818 | 7,091 |
| TOTAL MEMBERS' FUNDS | (88,869) | (93,687) |

Supplementary Income and Expenditure Statement
PACT Funding and Investment 30 June 2018

| | 2018 | 2017 |
|-----------------------------------------|----------------|---------------|
| | \$ | \$ |
| INCOME | | |
| Burrell Investment Income | 30,358 | 29,307 |
| GCBF Grant | 23,000 | - |
| Donations | 63,415 | 4,676 |
| Interest Received | 486 | 6,637 |
| Membership Fees | 127 | 236 |
| Sundry Income | 121 | 115 |
| Vehicle Reimbursement | 2,417 | 2,602 |
| TOTAL INCOME | 119,924 | 43,572 |
| EXPENSES | | |
| Bank Charges | 117 | 12 |
| Burrell Management Fees | 2,743 | 2,603 |
| Computer Expenses | 13,235 | 6,240 |
| Client Resources | 4,779 | 3,610 |
| Depreciation | 6,271 | 9,411 |
| Disposal of assets | - | 965 |
| Function and Catering Costs | - | 785 |
| Motor Vehicle Expenses | 1,794 | 2,219 |
| Office Furniture & Equipment | 2,769 | 599 |
| Other Employer Expenses | 3,704 | - |
| Printing and Stationery | 725 | - |
| Staff Amenities | 649 | 65 |
| Staff Travel and Accommodation Expenses | 130 | 41 |
| TOTAL EXPENSE | 36,916 | 26,550 |
| SURPLUS / (DEFICIT) | 83,008 | 17,023 |

Supplementary Balance Sheet
PACT Funding and Investment 30 June 2018

| | 2018 \$ | 2017 \$ |
|-----------------------------------------------|----------------|----------------|
| CURRENT ASSETS | | |
| Cash at Bank – Funding and Investment Account | 125,436 | 89,601 |
| Burrell Working Account | 106,253 | 104,282 |
| Burrell Strategic Account | 709,395 | 669,979 |
| Receivables | - | 40 |
| GST Receivables (Net) | 529 | 619 |
| Interdepartmental Clearing Account | 7,684 | 12,167 |
| TOTAL CURRENT ASSETS | 949,297 | 876,688 |
| NON-CURRENT ASSETS | | |
| Plant and equipment - at Cost | 18,402 | 18,402 |
| Less: accumulated depreciation | (15,624) | (14,904) |
| Motor Vehicle at Cost | 20,460 | 20,460 |
| Less: Accumulated Depreciation | (17,438) | (16,430) |
| Computers at Cost | 39,339 | 30,624 |
| Less: Accumulated Depreciation | (32,147) | (27,604) |
| TOTAL NON-CURRENT ASSETS | 12,992 | 10,549 |
| TOTAL ASSETS | 962,289 | 887,237 |
| CURRENT LIABILITIES | | |
| Payables and Accruals | 1,023 | 25 |
| Unexpended Grant | - | 23,000 |
| TOTAL CURRENT LIABILITIES | 1,023 | 23,025 |
| TOTAL NON CURRENT LIABILITIES | - | - |
| TOTAL LIABILITIES | 1,023 | 23,025 |
| NET ASSETS (LIABILITIES) | 961,266 | 864,212 |
| MEMBERS' FUNDS | | |
| Retained Earnings | 880,054 | 863,031 |
| Current Year Earnings (Deficit) | 83,008 | 17,023 |
| Investment Revaluation Reserve | (1,796) | (15,842) |
| TOTAL MEMBERS' FUNDS | 961,266 | 864,212 |

Notes to the Financial Statements

NOTE 1: Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The Board of Management has determined that the Protect All Children Today Inc. is not a reporting entity. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial report has been prepared on an accruals basis, is based on historic costs, and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The financial report has 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 (Cth)* and the following significant accounting policies, which the Board of Management has determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated. The amounts presented in the financial report have been rounded to the nearest dollar.

This is the Protect All Children Today Inc.'s first financial report prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*.

The following significant accounting policies, which are consistent with the previous period, unless otherwise stated, have been adopted in the preparation of this financial report:

a) **Property, Plant and Equipment**

Property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and impairment losses.

Plant and Equipment and Motor Vehicle

Plant, equipment and motor vehicles are measured on the cost basis and is therefore carried at cost less accumulated depreciation and any accumulated impairment. In the event the carrying amount of plant and equipment and motor vehicles is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimable recoverable amount.

Plant and equipment that have been contributed at cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

All assets, excluding freehold land and buildings, are depreciated over their useful lives to the Association. The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

b) **Employee Benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. Contributions to superannuation funds are charged as expenses when incurred.

c) **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of GST, except where the amount of GST is not recoverable from the Australian Tax Office. Receivables and payables in the Balance Sheet are shown inclusive of GST.

d) **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received after taking into account any trade discounts and value rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method.

Dividend revenue is recognised when the right to receive the dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the Association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

- e) **Cash and Cash Equivalents**
Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.
- f) **Accounts Receivable and Other Debtors**
Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables are 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.
- g) **Accounts Payable and Other Payables**
Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.
- h) **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*.
- i) **Reserves - Investment Revaluation Reserve**
Movements in the fair values of financial assets, are accumulated in the Investment Revaluation Reserve. It is the policy of the Association to transfer the balance in the reserves to the Retained Earnings upon the disposal of the assets.
- j) **Financial Assets**
Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value. Movements in fair value are recognised through the investment revaluation reserve.
- k) **Economic Dependence**
Protect All Children Today Inc. is dependent on the Department of Justice of Attorney-General for the majority of its revenue used to operate the business. At the date of this report the Board of Management has no reason to believe the Department will not continue to support Protect All Children Today Inc.

| | 2018 \$ | 2017 \$ |
|------------------------------------|----------------|----------------|
| NOTE 2 – GRANT INCOME | | |
| Justice and Attorney General Grant | 530,000 | 484,230 |
| VAQ Extended Grant Funding | - | 44,415 |
| JAQ ERO Payment | 5,000 | - |
| GCBF Grant | 23,000 | - |
| | <u>558,000</u> | <u>528,645</u> |

NOTE 3 – BURRELL INVESTMENT INCOME

| | | |
|----------------------------|---------------|---------------|
| Dividends Received | 27,809 | 16,498 |
| Franking credits refunded* | - | 9,195 |
| Interest Received | 2,549 | 3,614 |
| | <u>30,358</u> | <u>29,307</u> |

* PACT are awaiting Franking Credits from the ATO of \$9,846.

| | 2018 \$ | 2017 \$ |
|-------------------------------------------|----------------|----------------|
| NOTE 4 – STAFF EXPENSES | | |
| Superannuation | 35,971 | 35,498 |
| Wages | 385,351 | 383,777 |
| Workcover | 4,428 | 4,085 |
| Staff Training & Professional Development | 111 | 1,030 |
| Staff Fuel & Transportation Expense | 1,601 | 1,524 |
| Annual & Long Service Leave Expense | 3,511 | 3,197 |
| Other Employee Expenses | 4,598 | 84 |
| | <u>435,571</u> | <u>429,195</u> |
| NOTE 5 – VOLUNTEER EXPENSES | | |
| Volunteer Contributions | 15,153 | 18,907 |
| Volunteer Conference | 13,096 | 1,228 |
| Volunteer Other Expenses | 4,436 | 3,860 |
| Volunteer Petrol Contributions | 7,087 | 7,417 |
| Volunteer Recruitment | 2,570 | 1,916 |
| Volunteer Training | 8,171 | 13,865 |
| Volunteer Travel Costs | 742 | 1,117 |
| | <u>51,255</u> | <u>48,310</u> |
| NOTE 6 – PLANT AND EQUIPMENT | | |
| Plant and equipment - at Cost | 18,402 | 18,402 |
| Less: accumulated depreciation | (15,624) | (14,904) |
| Motor Vehicle at Cost | 20,460 | 20,460 |
| Less: Accumulated Depreciation | (17,438) | (16,430) |
| Computers at Cost | 39,339 | 30,625 |
| Less: Accumulated Depreciation | (32,147) | (27,604) |
| | <u>12,992</u> | <u>10,549</u> |
| NOTE 7 – PAYABLES AND ACCRUALS | | |
| Trade creditors | 14,907 | 12,265 |
| Wages payable | 5,884 | 5,856 |
| PAYG payable | 8,737 | 4,327 |
| Superannuation payable | - | 3,655 |
| Visa | 2,374 | 1,852 |
| | <u>31,902</u> | <u>27,955</u> |

| | 2018 \$ | 2017 \$ |
|-----------------------------------------|----------------|-----------------|
| NOTE 8 – RESERVES | | |
| Investment Revaluation Reserve | | |
| Opening balance at 1 July | (15,842) | (45,719) |
| Net change in fair value of investments | <u>14,046</u> | <u>29,877</u> |
| Closing balance at 30 June | <u>(1,796)</u> | <u>(15,842)</u> |

The closing investment revaluation reserve balance of \$1,796 represents the difference between the cost and the market value as at 30 June 2018 of the ASX listed investments in the Association's Burrell investment working and strategic accounts.

Valuation movement:

| | | |
|-------------------------------------------------------------------|----------------|-----------------|
| Working Account ASX Listed Stock – cost at 30 June 2018 | 75,893 | 65,400 |
| Strategic Account ASX Listed Stock – cost at 30 June 2018 | <u>625,573</u> | <u>582,318</u> |
| | 701,466 | 647,718 |
| Working Account ASX Listed Stock – market value at 30 June 2018 | 76,502 | 66,317 |
| Strategic Account ASX Listed Stock – market value at 30 June 2018 | <u>623,168</u> | <u>565,559</u> |
| | <u>699,670</u> | <u>631,876</u> |
| Increase / (Decrease) | <u>(1,796)</u> | <u>(15,842)</u> |

NOTE 9 – RECONCILIATION OF OPERATING PROFIT AFTER INCOME TAX TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | | |
|----------------------------------------------------|-----------------|---------------|
| Operating profit after tax | 87,825 | 24,114 |
| Depreciation | 6,271 | 9,411 |
| Charges to provision | 3,511 | 3,197 |
| Disposal of PPE | - | 965 |
| Changes in operating assets and liabilities | | |
| (Increase)/decrease in receivables | 655 | (2,144) |
| Increase/(decrease) in payables | <u>(19,054)</u> | <u>22,833</u> |
| | <u>79,208</u> | <u>58,375</u> |

Statement by Members of the Board of Management

The Members of the Board of Management has determined that the Protect All Children Today Inc. is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report.

In the opinion of the Members of the Board of Management:

- (a) The financial statements and notes as set out in this report are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - (i) comply with Australian Accounting Standards, and
 - (ii) give a true and fair view of the financial position of Protect All Children Today Inc. as at 30 June 2018 and of its performance for the year ended on that date.
- (b) There are reasonable grounds to believe that Protect All Children Today Inc. will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Members of the Board of Management and is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



Keith Revell JP (Qual)

Treasurer

Dated this 29th day of August 2018

Independent Audit Report to the Board of Management of Protect All Children Today Inc.

Opinion

We have audited the financial report of Protect All Children Today Inc., which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement of the members of the Board of Management.

In our opinion, the accompanying financial report of Protect All Children Today Inc. has been prepared in accordance with Div 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of Protect All Children Today Inc.'s financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Div 60 of the *Australian Charities and Not-for-profits Commission Regulation 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 Protect All Children Today Inc. in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (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 opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling Protect All Children Today Inc.'s financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Members of the Board of Management for the Financial Report

The Members of the Board of Management of Protect All Children Today Inc. are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The Committee Members' responsibility also includes such internal control as the Committee Members determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Members of the Board of Management are responsible for assessing Protect All Children Today Inc.'s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Members of the Board of Management either intend to liquidate Protect All Children Today Inc. or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities 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. Misstatements can arise from fraud or error and are considered material if, individually or in the 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 Protect All Children Today Inc.'s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee Members.
- Conclude on the appropriateness of the Members of the Board of Management's 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 Protect All Children Today Inc.'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 Protect All Children Today Inc. 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.

We communicate with the Members of the Board of Management 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.

PKF Hacketts

PKF HACKETTS AUDIT

C Bradley

Cameron Bradley

Partner

Brisbane, 29th day of August 2018

DISCLAIMER TO THE MEMBERS OF PROTECT ALL CHILDREN TODAY INC.

The additional financial data presented in the attachments is in accordance with the books and records of the company which have been subjected to the auditing procedures applied in our audit of the Association for the financial year ended 30 June 2017. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person in respect of such data, including any errors or omissions therein however caused.

*PKF Hacketts***PKF HACKETTS AUDIT***C Bradley***Cameron Bradley****Partner****Brisbane, 29th day of August 2018**