

# Office for Children Annual Report 2005-2006

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**CHAPTER 1**

# About the Office for Children

**THE GOVERNMENT CREATED THE OFFICE FOR CHILDREN TO PROVIDE ADMINISTRATIVE AND FINANCIAL SUPPORT TO THE COMMISSION FOR CHILDREN AND YOUNG PEOPLE AND THE CHILDREN'S GUARDIAN, AND TO PROMOTE BACK-OFFICE EFFICIENCY SO THAT RESOURCES COULD BE REDISTRIBUTED INTO FRONT-LINE SERVICE DELIVERY.**

The merger followed the release of the Government's independent Audit of Expenditure and Assets which aims to promote administrative efficiency and make more resources available for front-line services.

## Results

- All the financials have been consolidated into the Office for Children accounts from the Commission for Children and Young People and Office of the Children's Guardian. This included preparing consolidated budget papers 2006-2007 and completing all the administrative tasks involved in establishing the Office for Children
- A review has commenced of corporate functions to identify where additional efficiencies or services improvements can be achieved.

## What is planned for the future

A Results and Services Plan will be developed for the Office for Children. We will continue reviewing the corporate functions for the Office for Children and implement changes where necessary.

## CHAPTER 2

# Establishment, Structure and Function

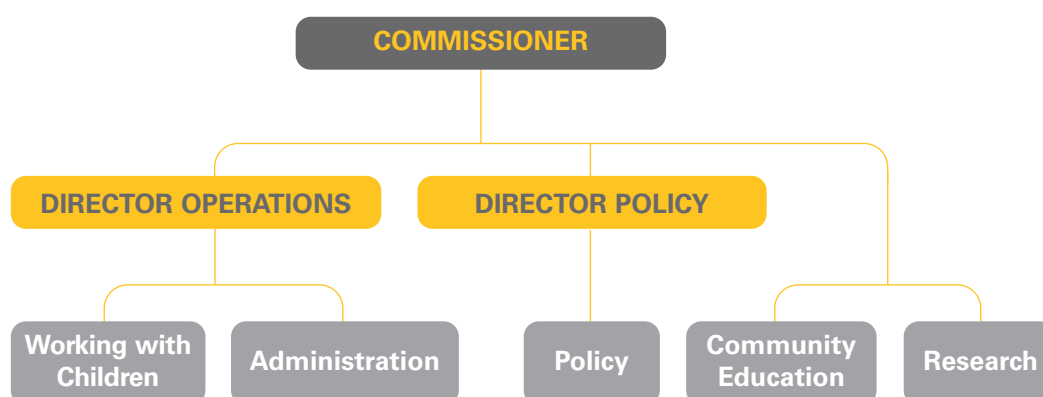
## Establishment

The Office for Children was established on 3 April 2006. The Director-General of the Office for Children, Dr Col Gellatly is responsible to the Hon Reba Meagher MP, Minister for Community Services and Minister for Youth.

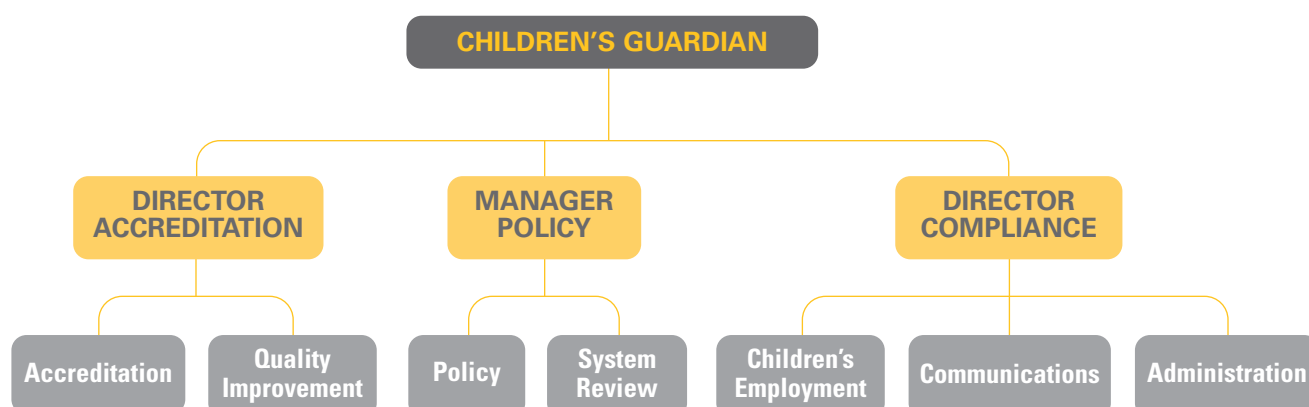
## Structure

The Office for Children provides administrative and financial support for the Commission for Children and Young People and the Children's Guardian. The organisational structures are set out in the organisational charts below.

### Commission for Children and Young People



### Office of the Children's Guardian



## Chief and Senior Executive Officers

### NUMBERS OF EXECUTIVE OFFICERS

Bands	30/06/05	30/06/06
Level 6	0	0
Level 5	0	0
Level 4	2	2
Level 3	0	0
Level 2	0	0
Level 1	0	0
<b>Total</b>	<b>2</b>	<b>2</b>

### NUMBERS OF FEMALE EXECUTIVE OFFICERS

CES/SES staff 30 June 2005		CES/SES staff 30 June 2006	
Total staff	Women	Total staff	Women
1	1	2	2
	(100%)		(100%)

### Performance statements

- Dr Colin Gellatly  
BAG Ec (Hons), M Comm (Hons), PhD  
Director-General  
SES Level 8  
(Dr Gellatly is not included in the above statistics as his position is attached to the NSW Premier's Department)
- Ms Gillian Calvert  
Bachelor of Arts, Bachelor of Social Work, Master of Business Administration  
Commissioner for Children and Young People  
Contract appointment from 31 May 1999, renewed 31 May 2004  
SES Level 4

The Minister has expressed her satisfaction with Ms Calvert's management of the Commission for Children and Young People throughout 2005-2006.

As Commissioner for Children and Young People, Ms Calvert has overall responsibility for the Commission's performance in working with others to make NSW a better place for children and young people.

A record of the many significant matters handled by the Commission in 2005-2006 appears elsewhere in this report.

Key results achieved by Ms Calvert during 2005-2006 included:

- preparing the required advice and support for the successful passage of the *Commission for Children and Young Persons Amendment Act 2005* through Parliament
- leadership of the *Working With Children* program
- leadership in the important area of the early years including the release of *What about the kids? Improving the experiences of infants and young children in a changing world*.

- Ms Kerry Boland  
Bachelor of Laws, Graduate  
Diploma in Legal Practice  
Children's Guardian  
Contract Appointment from 3  
October 2005  
SES Level 4

The Minister has expressed her satisfaction with Ms Boland's performance as Children's Guardian throughout 2005-2006.

As Children's Guardian, Ms Boland has overall responsibility for promoting the best interests of children and young persons in out-of-home care and ensuring their rights are safeguarded, accrediting and monitoring designated agencies, monitoring accredited adoption service providers and authorising prescribed employers to employ children under 15 years of age.

A record of the many significant matters handled by the Children's Guardian in 2005-2006 appears in the Office of the Children's Guardian Annual Report.

## Function

The Commission for Children and Young People and the Children's Guardian roles and functions are set out in their respective annual reports.



## Management and activities

### Commission for Children and Young People

The Commission's Strategic Plan 2004-2007 sets out activities to support the Commission's Results and Services Plan. Key performance indicators against these activities and the Commission's corporate services have been developed. These are monitored through quarterly and annual reports to the Executive.

### Children's Guardian

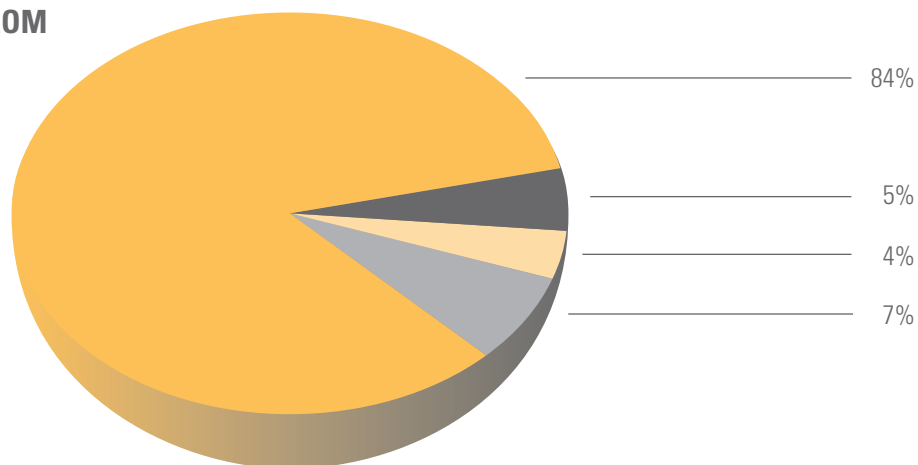
The Children's Guardian Strategic Plan 2004-2007 sets out activities to support the Children's Guardian Results and Services Plan. Key performance indicators against these activities and the Children's Guardian corporate services have been developed. These are monitored through quarterly and annual reports to the Executive.

## Financial Summary

### WHERE THE MONEY CAME FROM

- Recurrent appropriation 84%
- Capital appropriation 5%
- Other Crown funding 4%
- Retained revenue 7%

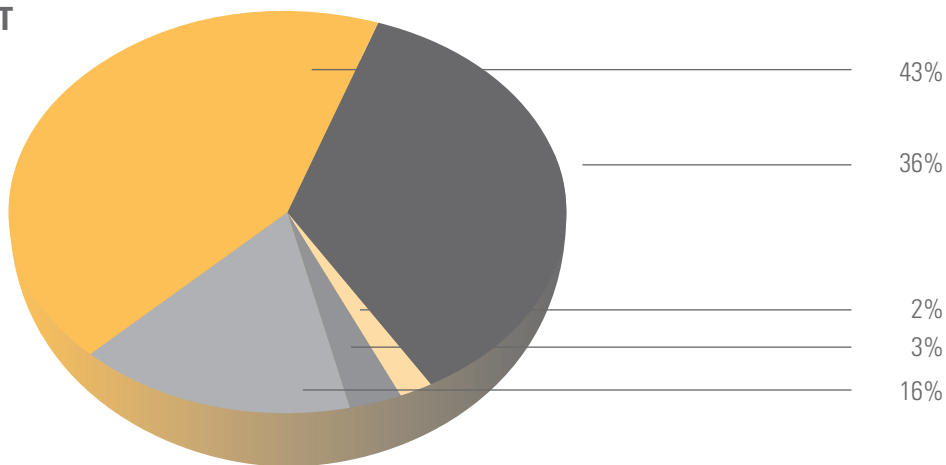
**TOTAL REVENUE \$3,118,000**



### HOW THE MONEY WAS SPENT

- Employee related 43%
- Maintenance and operating 36%
- Grants and subsidies 2%
- Depreciation 3%
- Capital 16%

**TOTAL EXPENDITURE \$3,830,000**



**NOTE: figures are unaudited. Audited figures will be provided with tabled report.**

## CHAPTER 3

# Governance

## Committees

### Internal Audit Committee

**1 July 2005 – 30 June 2006**

Ms Gillian Calvert, Commissioner and Chair

Ms Virginia Neighbour, Director, Operations

Ms Liz McGee, Manager, Administration

Ms Kerry Boland, Children's Guardian

Mr Tom Kenny, Director

Ms Donna Rygate, Executive Director, Strategy, Communications and Governance, NSW Department of Community Services (Independent)

Mr Stephen Kent, Director, Assurance and Advisory Service, IAB

Mr Jack Kheir, Director of Audit, Audit Office (Observer)

Mr Peter Coulogeorgiou, Auditor, Audit Office (Observer)

### Staff Management Committee

**1 July 2005 - 30 June 2006**

Ms Virginia Neighbour, Director

Ms Michelle Neathercote, Co-Manager, Community Education (2005)

Ms Tracey Young, Co-Manager, Community Education (2005)

Mr Toby Fattore, Research Officer, (2005)

Mr Chris Hellmundt, Trainee, Community Education (2005)

Mr Rouel Dayoan, Trainee, Policy (2005)

Mr Paul McKay, Trainee, Policy (2005)

Mr Chirs Malcher, Project Officer, Information Management (2005-2006)

Mr Stephen Robertson, Director, Policy (2005-2006)

Mr Rohan Williams, Trainee, Community Education (2006)

Ms Ingrid Nitchell, Assessment Officer, Working With Children (2006)

Ms Pia Birac, Trainee, Policy (2006)

### Children's Guardian

#### Executive Team

Ms Kerry Boland, Children's Guardian

Mr Tom Kenny, Director, Compliance

Ms Susan Nicolson, Director, Accreditation

Mr David Hunt, Manager, Policy

### Commission for Children and Young People

**Executive Team 1 July 2005 – 30 June 2006**

Ms Gillian Calvert, Commissioner

Ms Virginia Neighbour, Director, Operations

Mr Stephen Robertson, Director, Policy

Ms Anne Marie Dwyer, Manager, Policy

Ms Trish Malins, Manager, Research

Ms Cate Thomas, Manager, Working With Children

Ms Liz McGee, Manager, Administration

Ms Michelle Neathercote, Manager, Community Education

Ms Tracey Young, Co-Manager, Community Education



Names and positions of staff as members of significant statutory and interdepartmental bodies:

### **Commission for Children and Young People**

Refer to Commission for Children and Young People Annual Report.

### **Children's Guardian**

#### **Children at Work Task Force, Commission for Children and Young People**

Ms Kerry Boland, Children's Guardian

#### **Joint Initiatives Group, Office of NSW Ombudsman**

Ms Susan Nicolson, Manager, Accreditation

#### **10th Australasian Congress on Child Abuse and Neglect (ACCAN)**

Ms Kerry Boland, Children's Guardian

#### **Asia Pacific Association of Children's Commissioners**

Ms Kerry Boland, Children's Guardian

#### **CCSU Client Advisory Board, Department of Commerce**

Ms Sharon Cannard, Senior Administration Officer

## **Code of conduct**

Both the Commission for Children and Young People and the Children's Guardian have in place Codes of Conduct. Both Codes will be reviewed in 2006-2007 to develop a new Code of Conduct for the Office for Children.

## **Guarantee of service**

### **Commission for Children and Young People**

The Commission has developed two forms of service guarantees. The first is a Commitment to Service for the Commission's employment screening clients, developed in conjunction with the Approved Screening Agencies. The Commission's employer clients have been advised in writing about the guarantee.

The second Guarantee of Service applies to all other service standards in the Commission. Both documents are available on the Commission's website at [www.kids.nsw.gov.au](http://www.kids.nsw.gov.au)

### **Children's Guardian**

The Children's Guardian Guarantee of Service was updated in 2005-2006 to include the additional function of accrediting adoption service providers.

## **Consumer response**

Information concerning the Complaints Handling Policy and Complaints Handling Procedures are on the websites at [www.kids.nsw.gov.au](http://www.kids.nsw.gov.au) and [www.kidsguardian.nsw.gov.au](http://www.kidsguardian.nsw.gov.au).

### **Commission for Children and Young People**

The Commission for Children and Young People did not receive any formal complaints about its services in 2005-2006.

### **Children's Guardian**

The Children's Guardian did not receive any formal complaints or comments about its services in 2005-2006.

## **Departures from Subordinate Legislation Act 1989**

The Office for Children did not undertake any activity that departed from the requirements of this legislation.

### **Intellectual Property**

Both the Commission for Children and Young People and the Office of the Children's Guardian have reviewed and identified all intellectual property assets. A joint policy for the Office for Children will be developed in 2006-2007.



## Legal change

### Commission for Children and Young People

Refer to the Commission for Children and Young People's Annual Report.

### Children's Guardian

There were no legislative changes in 2005-2006 relevant to the functions of the Children's Guardian.

## Privacy Management Plan

Both the Commission for Children and Young People and the Children's Guardian have Privacy Management Plans in accordance with Section 33 of the *Privacy and Personal*

*Information Protection Act 1998* and the *Health Records and Information Privacy Act 2002*.

There have been no complaints or reviews in relation to records of the Commission for Children and Young People and the Children's Guardian.

## Research and Development

### Commission for Children and Young People

Refer to the Commission for Children and Young People's Annual Report.

### Children's Guardian

Refer to the Office of the Children's Guardian Annual Report.

## Risk management and insurance

### Commission for Children and Young People

The Commission for Children and Young People's risk management extends to all areas of management accountability, including staff performance, project and budget management, fraud control and the Commission's operations.

The Commission for Children and Young People uses a number of tools to identify and manage risks consistent with the Australian Standard AS/NZS 4360:2004 Risk Management.

During 2005-2006 the Commission completed a comprehensive review of its Disaster Recovery and Business Continuity Planning, developed a Crisis Communication Plan and achieved certification to the International Standard ISO/IEC 27001:2005 for Information Security.

The Commission's Risk Control Plan 2005-2007 contains specific strategies to address the business risks identified by the Commission. The Office for Children's Audit Committee has a responsibility for monitoring the Commission's performance on business risk.

### Children's Guardian

There has been no report of any fraud or corrupt conduct in the Office of the Children's Guardian made under the *Protected Disclosures Act 1994*.

## Internal Audits

Internal Audit helps the Office for Children to maximise efficiency and effectiveness in specific programs and processes. Internal audits are also used to review our operations in high risk areas and to develop additional internal controls mechanisms to minimise risk. The Office appoints independent auditors to undertake the internal audit reviews.

### Commission for Children and Young People

Consistent with the Commission's Internal Audit Plan the focus in 2005-2006 was on the development of the audit program for monitoring the Working With Children Check and certification to the International Standard ISO/IEC 27001:2005 for Information Security.

The Commission aims to implement 85% of the recommendations arising from internal reviews within 12 months of the receipt of the final reports and 95% within 18 months. As at June 2006 the Commission had implemented 89% of the recommendations arising from the previous audit within 12 months and 95.2% within 18 months.

### Children's Guardian

In September 2005 the Children's Guardian received a certificate of compliance with the Australian Standard AS/NZS 7799 for Information Security. In 2006-2007 the Children's Guardian will aim to achieve compliance with the International Standard ISO/IEC 27001:2005 for Information Security.

## External Reviews

External reviews provide the Office for Children with an independent assessment of our performance. The Audit Office of NSW is the Office's official external auditor and carries out comprehensive audits of our annual financial accounts and associated financial systems.

There were no specific reviews of the Office's activities in 2005–2006 undertaken by the Audit Office of NSW.

## Insurance

The NSW Treasury Managed Fund, through GIO, provides insurance cover for the Office for Children's motor vehicles, public liability, property and miscellaneous items and workers compensation coverage is provided through Allianz Pty Ltd.

The total premiums paid in 2005–2006 by the Office for Children was \$35,741 compared to \$31,175 in 2004–2005, \$32,549 in 2003–2004 and \$38,060 in 2002–2003.

## Commission for Children and Young People

The premium payable in 2005–2006 by the Commission for Children and Young People was \$24,350 compared to \$21,770 in 2004–2005, \$22,099 in 2003–2004 and \$25,894 in 2002–2003.

## Children's Guardian

There were no claims on insurance in any of the years from 2002–2003 through to 2005–2006.

## COMMISSION'S CLAIMS HISTORY 2002–2003 TO 2005–2006

Claim Type	2002-03	2003-04	2004-05	2005-06
Workers' Compensation	0	0	0	0
Motor Vehicle	0	0	0	0
Public Liability	0	0	0	0
Property	0	0	0	0
Miscellaneous	1	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Disability Action Plan

### Commission for Children and Young People

#### Summary of 2005–2006 Outcomes:

- Children and young people with a disability are represented on the Young People's Reference Group
- People with a disability are members of the Expert Advisory Group
- Work with the Department of Community Services, Department of Ageing, Disability and Home Care and Juvenile Justice to have commitment to the involvement of kids in case planning meetings reflected in their policies and practices.

## Children's Guardian

As a prerequisite for accreditation of providers of out-of-home care, the Children's Guardian requires applicants to be responsive to the needs of children and young persons with disabilities.

The Office of the Children's Guardian monitors designated agencies providing out-of-home care for children placed with them in order to verify that their systems are appropriate.

## Office for Children

### Disability Action Plan Priorities for 2006–2007:

- Continue to explore new initiatives to involve the disability sector in the activities of the Commission for Children and Young People and the Children's Guardian
- Develop strategies to increase our workforce diversity.

## Ethnic Affairs Priority Statement and Ethnic Affairs Agreement

### Commission for Children and Young People

#### Summary of 2005-2006 Outcomes:

- The Expert Advisory Group, Young People's Reference Group and the Child Death Review Team have a membership that reflects the principles of equity and the Government's commitment to cultural diversity
- Kids from culturally and linguistically diverse communities participated in the Commission's research projects.

### Children's Guardian

#### Summary of 2005-2006 Outcomes:

- Organisations applying for accreditation to provide out-of-home care are required to submit their Culturally and Linguistically Diverse policy to the Children's Guardian for evaluation. The same requirement applies to designated agencies enrolled in the Quality Improvement Program.

### Office for Children

#### Key Ethnic Affairs Priorities for 2006-2007:

- Explore opportunities in culturally and linguistically diverse communities media for the Children's Guardian activities
- Children's Guardian will continue monitoring agencies compliance with their Culturally and Linguistically Diverse policies through case file audits
- Assess the need for more of the Children's Guardian publications to be made available in languages other than English
- Develop strategies to increase our workforce diversity.



## CHAPTER 4

## Human Resources

## Human Resources

The Office for Children provides personnel services to the Commission for Children and Young People and the Children's Guardian.

### Employees by classification

The numbers reported are equivalent full-time (EFT) employees (EFT numbers as at 30 June 2005 represent employees of the separate agencies that existed prior to the creation of the Office for Children).

#### PERSONNEL SERVICES PROVIDED TO THE COMMISSION FOR CHILDREN AND YOUNG PEOPLE

	EFT 30 June 2005	EFT 30 June 2006
Clerk Grade 1/2	0.6	1.6
Clerk Grade 3/4	7.5	6.5
Clerk Grade 5/6	5	5
Clerk Grade 7/8	9.6	14.2
Clerk Grade 9/10	9.8	7.8
Clerk Grade 11/12	4	4.6
Legal Officer Grade IV	1	0.6
Senior Officer	2	2
Senior Executive Service	1	1
<b>Sub-total</b>	<b>40.5</b>	<b>43.3</b>

#### PERSONNEL SERVICES PROVIDED TO THE CHILDREN'S GUARDIAN

	EFT 30 June 2005	EFT 30 June 2006
Clerk Grade 1/2	0	0
Clerk Grade 3/4	2	2
Clerk Grade 5/6	1	0
Clerk Grade 7/8	10	9
Clerk Grade 9/10	4	3
Clerk Grade 11/12	2	2
Senior Officer	2	3
Senior Executive Service	0	1
<b>Sub-total</b>	<b>21</b>	<b>20</b>

#### PERSONNEL SERVICES PROVIDED TO THE OFFICE FOR CHILDREN

	EFT 30 June 2005	EFT 30 June 2006
<b>Total Office for Children employees</b>	<b>61.5</b>	<b>63.3</b>

## Executive Officers

EFT numbers as at 30 June 2005 include the Executive Officers of both the Commission for Children and Young People and the Office of the Children's Guardian which were separate agencies prior to the creation of the Office for Children. The position of Director-General is not recorded in these statistics as the position forms part of the NSW Premier's Department.

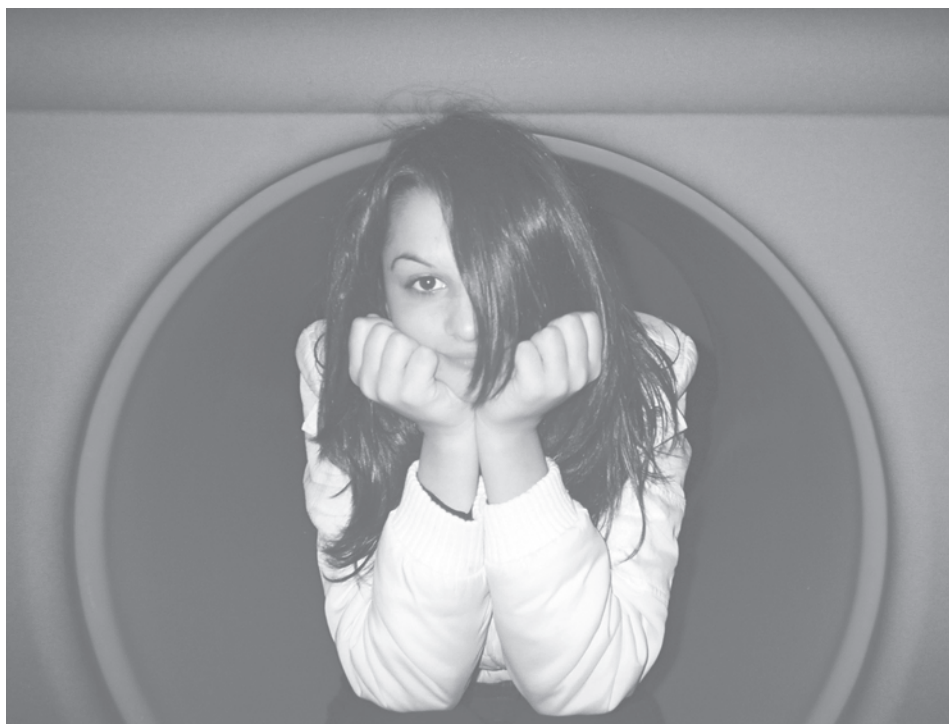
During 2005-2006 the Office for Children recruited 24 staff and 13 staff left. Five of the staff recruited were on secondment from other government departments.

Of the staff that left three (23%) completed their period of contract employment, five (38%) resigned, four (31%) staff accepted secondments to other departments and one (8%) transferred to another government agency.

There were no exceptional movements in salaries during the year. Consistent with the provisions of the *Crown Employees (Public Sector Conditions of Employment) Award 2002* staff were paid a four percent salary increase from July 2005. Senior Executive Service Officers were also paid a four percent increase in accordance with the determination of the Statutory and Other Officers Remuneration Tribunal.

There were no industrial disputes within the Office for Children during 2005-2006.

During 2005-2006, average sick leave taken by Office for Children staff was 4.58 days.



## Employee Assistance Scheme

The Office for Children continues to provide a free confidential counselling service to employees, committee members and their immediate family using Davidson Trahaire. The Commission for Children and Young People also provides specialist counselling for research staff working with the Child Death Review Team.

## Policies and Procedures Commission for Children and Young People

The following policies and procedures were either reviewed or implemented during 2005-2006 by the Commission for Children and Young People.

- Code of Conduct and Ethics
- Kids Time
- Human Resources Framework
- Learning and Development Framework

- Corruption and Fraud Prevention Policy
- Information Security Management Systems Framework
- Information Security Practices and Procedures
- Disaster Recovery and Business Continuity Plan
- Information Security Management Systems Audit Procedure
- Crisis Communication Plan
- Change Control Procedures
- Security Incident Management Plan
- Performance Development Policy
- Working With Children Audit Strategy
- Risk Assessment Procedures

## Children's Guardian

No new policies were introduced in 2005-2006.



## **Industrial relations policies and practices**

### **Commission for Children and Young People**

The Commission for Children and Young People has a Staff Management Committee which maintains strong consultative workplace practices.

The Committee held four meetings during 2005-2006.

### **Children's Guardian**

No new industrial relations policies or practices were introduced in 2005–2006.

## **Performance Development Policy**

### **Commission for Children and Young People**

The Commission for Children and Young People reviewed and implemented a new Performance Development Policy during 2004-2005 that was reviewed after its first year of operation during 2005-2006. All staff of the Commission, including temporary employees and trainees are covered by the Performance Development Policy.

During 2005-2006 100% of the Commission's required reviews took place.

## **Action Plan for Women**

Women comprised 78% of the Office for Children staff as at 30 June 2006, compared with the government benchmark of 50%.

Women participate at all levels of our agency. Women from rural NSW and from a range of ethnic backgrounds are represented on the Commission for Children and Young People's advisory groups and committees.

## **Equal Employment Opportunity (EEO)**

### **Summary of 2005-2006 Outcomes:**

- Equal Employment Opportunity strategies are included in SES performance agreements and all role statements
- The Commission for Children and Young People developed a Learning and Development Framework to better link individual learning and development needs with the Commission's organisational objectives
- Three female staff were successful in being accepted into the NSW Premiers Department Executive Development program and are currently studying for their Graduate Diploma in Public Administration
- Increases in part-time working arrangements and staff working from home. As at 30 June 2006 there were 16 staff working part-time (12 female and 4 males)
- Provision of higher duties opportunities to 17 staff in 2005-2006
- Seven staff were seconded to other government departments in equal or higher graded positions to expand their knowledge and skills.

### **Key Equal Employment Opportunities Priorities for 2006-2007:**

- Review flexible working arrangements
- Conduct an EEO survey
- Review EEO Action Plan and explore new initiatives.



**TABLE A**  
**TREND IN THE REPRESENTATION OF EEO GROUPS (NOTE 1)**

EEO Group	% of Total Staff (note 2)				
	Benchmark or Target	2003	2004	2005	2006
Women	50%	76%	78%	79%	78%
Aboriginal people and Torres Strait Islanders	2%	2%	2%	3%	1.3%
People whose first language was not English	20%	8%	5%	8%	27%
People with a disability	12%	10%	7%	6%	8%
People with a disability requiring work-related adjustment	7%	2%	3%	0%	1.3%

**TABLE B**  
**TRENDS IN THE DISTRIBUTION OF EEO GROUPS (NOTE 1)**

EEO Group	% of Total Staff (note 3)				
	Benchmark or Target	2003	2004	2005	2006
Women	100	n/a	n/a	n/a	n/a
Aboriginal people and Torres Strait Islanders	100	n/a	n/a	n/a	n/a
People whose first language was not English	100	n/a	n/a	n/a	97
People with a disability	100	n/a	n/a	n/a	n/a
People with a disability requiring work-related adjustment	100	n/a	n/a	n/a	n/a

**Notes:**

1 - Staff numbers are at 30 June and previous years data represents combined data for the Commission for Children and Young People and the Children's Guardian.

2 - Excludes casual staff.

3 - A distribution of 100 indicates that the centre of the distribution of the EEO group across salary levels is equivalent to that of other staff. Values less than 100 mean that the EEO group tends to be more concentrated at lower salary levels than is the case for other staff. The more pronounced this tendency is, the lower the index will be. In some cases the index may be more than 100, indicating that the EEO group is less concentrated at lower salary levels. The Distribution Index is automatically calculated by the software provided by ODEOPE.

- The Distribution Index is not calculated where the EEO group or non-EEO group numbers are less than 20. This is indicated by n/a.

During 2005-2006 the Office for Children employed trainees through a training company. Their details are not included in the above tables.



### Occupational health and safety

The Office for Children was not prosecuted, fined or served an improvement notice under the *Occupational Health and Safety Act 2000* during the reporting period.

There were no reported incidents during 2005–2006.

### Overseas Visits Commissioner

The Commissioner travelled to New Zealand in February 2006 on official business as one of the keynote speakers at the 10th Australasian Conference on Child Abuse and Neglect (ACCAN). Whilst in New Zealand the Commissioner attended the annual meeting of the Asian Pacific Association of Children's Commissioners (APACC). The Commissioner's airfare and accommodation costs whilst at the Conference were met by the conference organisers. Total costs incurred by the Commission were \$1,750.82.

### Children's Guardian

The Children's Guardian travelled to New Zealand in February 2006 to attend the 10th Australasian Conference on Child Abuse and Neglect (ACCAN) and a meeting of the Asia Pacific Association of Children's Commissioners (APACC). Total costs incurred by the Guardian were \$5,771.



## CHAPTER 5

# Financial Information

### After balance date events

There were no after balance date events having a significant effect in the year 2005-2006.

### Consultants

During 2005-2006, the Commission for Children and Young People engaged the following consultants at a cost equal to or more than \$30,000 (excluding GST).

Consultant	Project title	Project description	Category	Cost
TeKnowledge IT Consulting	Process Review – Background Checking	Undertake a review of the WWCC operating procedures to improve functionality and efficiency	Information Technology	\$34,000 (excl GST)

During the year one other consultancy was engaged at a total cost of \$5,500 (excluding GST).

The Children's Guardian engaged two consultants during 2005-2006. Total fees paid were \$9,000 and \$7,450 respectively.

### Controlled entities

The Office for Children does not have any controlling interests in other entities.

### Cost of annual report

The total budget for the design and printing of the Annual Report was \$22,980 (excluding GST).

The annual report is also available as a PDF on the Office for Children's websites at [www.kids.nsw.gov.au](http://www.kids.nsw.gov.au) and [www.kidsguardian.nsw.gov.au](http://www.kidsguardian.nsw.gov.au). A HTML Executive Summary of the report is also available on these sites.

### Credit card usage

The Commissioner for Children and Young People and Children's Guardian certifies that credit card usage in the Office for Children has met the best practice guidelines in accordance with Premier's Memoranda and Treasury Guidelines.

### Economic and other factors affecting achievement of operational objectives

There were no significant economic or other factors affecting the achievement of the Office for Children's operational objectives.

### Funds granted to non-government community organisations

The Catholic Commission for Employment Relations received funds totaling \$371,418.81 (excluding GST) towards their costs in undertaking Working With Children Check activities as an Approved Screening Agency.

### Major assets

The major assets held by the Office for Children are leased motor vehicles, office equipment, computers, furniture and fittings.

The Office has no major works in progress at 30 June 2006.

**AGED ANALYSIS AT THE END OF EACH QUARTER:**

<b>Quarter</b>	<b>Current (i.e. within due date) \$</b>	<b>Less than 30 days overdue \$</b>	<b>Between 30 and 60 days overdue \$</b>	<b>Between 60 and 90 days overdue \$</b>	<b>More than 90 days overdue \$</b>
September	221,685	0	0	0	0
December	31,971	0	0	0	0
March	283,153	0	0	0	0
June	21,360	0	0	0	0

**ACCOUNTS PAID ON TIME WITHIN EACH QUARTER:**

<b>Quarter</b>	<b>Total Accounts Paid on Time</b>			<b>Total Amount Paid \$</b>
	<b>Target %</b>	<b>Actual %</b>	<b>\$</b>	
September	95	96	1,222,313	1,245,266
December	95	97	1,252,823	1,260,208
March	95	96	1,665,463	1,711,992
June	95	97	2,488,089	2,503,742

There were no significant events that affected payment performance during the reporting period.

**Payment of accounts**

The payment of accounts is closely monitored to ensure accounts are paid in accordance with Clause 18 of the *Public Finance and Audit (General) Regulation 1995* and Treasurer's Direction TD219.01. The Office for Children did not incur any penalty interest for the late payment of accounts.

**Price determination**

There were no pricing determinations made by the Office for Children during the reporting period.

## CHAPTER 6

# Utilities

### Electronic service delivery

The Commission and the Children's Guardian met its commitment to the NSW Government to make all appropriate transactional services available online by 31 December 2001.

### Commission for Children and Young People

In meeting the targets, all Commission publications are available on the website, tender information is also available on the website and a number of transactional-based processes are available on the website. The Commission has also implemented e-procurement through the introduction of NetExpress and Smart-Buy.

In 2005-2006 the Commission received funding of \$40,000 from the NSW review of the Working With Children Check. A key aim of this project is the introduction of online service delivery for background checking.

### Children's Guardian

The Children's Guardian received 4,697 emails through its email address [kids@kidsguardian.nsw.gov.au](mailto:kids@kidsguardian.nsw.gov.au). The website [kids@kidsguardian.nsw.gov.au](http://kids@kidsguardian.nsw.gov.au) is the Children's Guardian main way of publishing information and resources.

### Energy Management

The Office for Children has continued to meet its requirements to manage its energy use.

### Commission for Children and Young People

A self assessment of the Commission's premises at 407 Elizabeth Street, Surry Hills has been undertaken using the ABGR self assessment tool giving a tenancy rating of three stars which meets the industry best practices of three stars or better.

During 2005-2006 the Commission purchased six percent of its energy from renewable energy sources.

### Children's Guardian

Made power savings through the use of power stand-by on computer monitors, photocopiers, facsimiles and overhead projectors and continued to use Cabcharge and public transport as fuel, time and cost efficient alternatives.

During 2005-2006 the Children's Guardian used 42,523 kilowatt hours of electricity and 2,555 litres of petrol.

### Land disposal

The Office for Children does not own any properties. The Office did not dispose of any properties during 2005-2006.

### Waste Reduction Policy and Purchasing Plan

The Office for Children has continued its commitment to the NSW Government's Waste Reduction and Purchasing Policy. The Waste Reduction and Purchasing Policy Plan is designed to assist staff reduce the generation of waste, treat waste as a potential resource and increase the use of recycled materials.

The outcomes for 2005-2006 included:

- where appropriate, documents are forwarded and filed electronically to reduce paper use
- used our website as the main means of publication
- used laser and photocopy paper – 100% of paper purchased was manufactured from 50% recycled de-inked pulp and 50% virgin fibre plantation timber pulp (Commission for Children and Young People)
- paper used for draft documents is recycled for notebooks
- returned 100% of empty printer toner cartridges for reuse
- recycled all waste paper
- reused package wrapping
- purchased printer toner cartridges with a recycled component.

## CHAPTER 7

## Freedom of Information

### Freedom of Information Documents held by the Office for Children and how to obtain them

The Office for Children holds documents for both the Commission for Children and Young People and the Children's Guardian. While many documents are available for inspection or purchase, the production of some documents may require an application under the *Freedom of Information Act 1989*, the *Privacy and Personal Information Act 1998* or the *Health Records and Information Privacy Act 2002*.

### Freedom of Information requests

Under the *Freedom of Information Act 1989*, members of the public have the right to access personal, policy and administrative documents held by the Office for Children except for certain types of information for which the *Freedom of Information Act 1989* allows an exemption. The Act also allows for applications to be lodged for amendments of records where they are 'incorrect, misleading or out of date'.

Section 43 of the *Commission for Children and Young People Act 1998* extends Freedom of Information to cover all non-government organisations involved in child-related employment. Any person for whom relevant completed disciplinary proceedings have been undertaken is entitled, under the *Freedom of Information Act 1989*, to access any documents of an organisation which contain relevant disciplinary proceedings information in relation to them. The right exists irrespective of whether the employer is a public or private sector employer.

There are no costs charged for any person seeking information in relation to these arrangements.

Formal requests made under the *Freedom of Information Act 1989* for access to documents held by the Office for Children should be accompanied by a \$30.00 application fee and directed to the FOI/Privacy Officer by phoning 9286 7276 or writing to Level 2, 407 Elizabeth Street, Surry Hills, NSW, 2010.

Application forms are available at [www.kids.nsw.gov.au](http://www.kids.nsw.gov.au) or [www.kidsguardian.nsw.gov.au](http://www.kidsguardian.nsw.gov.au). A 50% reduction in fees and charges is available in some circumstances. Children and young people, aged under 18 years, are granted FOI access free of charge.

### Privacy applications

The *Privacy and Personal Information Protection Act 1998* and the *Health Records and Information Privacy Act 2002* regulate the way the Office for Children deals with personal and health information and gives people a legally enforceable right of access to their information. Applications can be made for personal information that may be held by the Office for Children. Applications may also be made to amend personal information that may be incomplete, incorrect, misleading or out of date. If you believe that the Office for Children has breached your privacy, you can ask us to investigate what occurred.

Inquiries can be made in person, in writing or by telephone. Contact the FOI/Privacy Officer by phoning 9286 7276 or writing to Level 2, 407 Elizabeth Street, Surry Hills, NSW, 2010.

### Policy documents and publications

A list of policy documents called the Summary of Affairs is published each June and December in the Government Gazette and on our websites. Publications issued by the Commission for Children and Young People and the Children's Guardian may be obtained from the relevant office. The Commission's and the Children's Guardian's websites contain lists of publications for sale or for downloading.

### Freedom of Information statistics

#### Commission for Children and Young People

The Commission for Children and Young People Freedom of Information Policy was reviewed in August 2005. During 2005-2006 there were seven Freedom of Information requests relating to the operations of the Commission for Children and Young People compared with eleven in 2004-2005.

Four of these requests were granted in full within the required timeframe and three requests were granted in part, two within the required timeframe. There were no outstanding requests as at 30 June 2006.

The Commission provided three requests free of charge, as required by Section 43 of the *Commission for Children and Young People Act 1998*.

Total fees collected for Freedom of Information requests not made under Section 43 of the *Commission for Children and Young People Act 1998* were \$420.00.

## Children's Guardian

There were no Freedom of Information requests relating to the operations of the Children's Guardian.

## Publications

### Commission for Children and Young People

A list of publications published in 2005-2006 is included in the Commission for Children and Young People's Annual Report.

The following existing publications are available from [www.kids.nsw.gov.au](http://www.kids.nsw.gov.au) or from the Commission for Children and Young People:

- *Annual Report 1999–2000, 2000–2001, 2001–2002, 2002–2003, 2003–2004, 2004–2005*
- *Feedback 2000, 2001, 2002, 2003, 2004, 2005*
- *Child Death Review Team Annual Report 1998–1999, 1999–2000, 2001–2002, July–December 2002, January–December 2003, July–December 2003*
- *Summary Report: Child Death Review Team Annual Report*
- *Sudden Unexpected Deaths in Infancy: the New South Wales Experience*
- *Summary Report: Sudden Unexpected Deaths in Infancy: the New South Wales Experience*
- *Children at Work*
- *Your Voice* – information brochure for primary school children
- *Your Voice Activity Book*
- *Being Child-safe and Child Friendly* – workshop workbook

- *Fatal Assault and Neglect of Children and Young People 2003*
- *Suicide and Risk-taking Deaths of Children and Young People*
- *Fatal Assault of Children and Young People 2002*
- *The Working With Children Check Guidelines April 2004*
- *A Head Start for Australia – An Early Years Framework (full and summary reports)*
- *Participation – Checking the Scoreboard*
- *Exchange*
- *A Voice For Kids* – promotional brochure
- *Participation: Meeting together – deciding together*

### Fact sheets

- *Key trends from Child Death Review Team reports*
- *Key trends in child fatalities from drowning*
- *Key trends in child fatalities from transport incidents.*

### Information sheets

- *Including children and young people*
- *Listening to children*
- *Raising children*
- *Child protection is everyone's business*
- *Reporting abuse and neglect*
- *Child sexual assault*
- *Involving kids in staff selection*
- *Child-safe Child Friendly*

## Ask the Children resources

- *Children and young people speak about education*
- *Young people talk about driving*
- *Young people talk about their experiences at work*
- *Young people talk alcohol*
- *Children and young people speak about the issues important to them*
- *Kids speak out about immigration detention experiences*
- *Prescription and Over-the-Counter Drugs – General Practitioners*
- *Prescription and Over-the-Counter Drugs – Pharmacists*
- *Prescription and Over-the-Counter Drugs – Sports Coaches*
- *Prescription and Over-the-Counter Drugs – Teachers and School Staff*

## Children's Guardian

The following publications are available from [www.kidsguardian.nsw.gov.au](http://www.kidsguardian.nsw.gov.au) or the Office of the Children's Guardian.

- *Annual reports*
- *Apology and message of commitment*
- *Code of conduct and ethics*
- *Guarantee of service*

## Accreditation and quality improvement

- *NSW Out-of-Home Care Standards*
- *Benchmark policies*
- *Mandatory policies*
- *Accreditation and Quality Improvement Guide for Organisations*
- *Accreditation Application Form*
- *Application for Alternative Means of Accreditation*
- *Self Study Record Book*
- *Stakeholder Feedback Resource*
- *Case File Audit Tool*

## Adoption accreditation

- *Adoption benchmark policies (2004-2005)*
- *Accreditation Guide for Adoption Service Providers (2004-2005)*
- *Statement of Contemporary Adoption Practice (2004-2005)*
- *Developing a Code of Conduct (2004-2005)*
- *Adoption Accreditation Application Form*
- *Adoption Self Study Report*
- *NSW Adoption Standards*

## Book reviews

- Staff reviews of books and articles relevant to current practice in out-of-care for children and young people.

## Brochures

- *Caring for Kids in Care brochure* (also available in Arabic and Vietnamese)

## Children's employment

- *Requirements for Child Employment in NSW - Regulations and Code of Practice*

## Fact sheets

- *NSW Office of the Children's Guardian Fact Sheet* (also available in Arabic and Vietnamese)

## Guidelines

- *Guidelines on the exercise of care responsibility by authorised carers*
- *Guidelines on religious instruction for children and young persons in out-of-home care by authorised carers*
- *Guidelines for the review of a child or young person in out-of-home care pursuant to a court order*
- *Guidelines for designated agencies for developing a behaviour management policy*
- *Draft guidelines for designated agencies for the provision of placement information to parents and people who are significant to a child or young person*

## Issues papers

- *Developing a Critical Event Management Policy* (Dec 2004)
- *A Proposed Scheme for Voluntary Care* (Aug 2004)
- *Panels of Consultants for Adoption Service Providers* (June 2005)
- *Monitoring the Provision of Adoption Services in NSW* (June 2005)
- *An Outline of the Differences between Parental Responsibility and Care Responsibility under the Children and Young Persons (Care and Protection) Act 1998*
- *Information about Conducting Research involving Children and Young People in Out-of-Home Care*
- *Permanency Planning*

## Other publications

- *Caring for Aboriginal and Torres resource for Aboriginal and Torres Care Agencies* (2004-2005)
- *Aboriginal Policy Statement*



## CHAPTER 8

# Financial Statements



GPO BOX 12  
Sydney NSW 2001

## INDEPENDENT AUDIT REPORT

### Office for Children

To Members of the New South Wales Parliament

#### Audit Opinion

In my opinion, the financial report of the Office for Children (the Office):

- presents fairly the Office's financial position as at 30 June 2006 and its performance for the period 3 April 2006 to 30 June 2006, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia, and
- complies with section 45E of the *Public Finance and Audit Act 1983* (the Act) and the *Public Finance and Audit Regulation 2005*.

My opinion should be read in conjunction with the rest of this report.

#### Scope

#### *The Financial Report and Director-General's Responsibility*

The financial report comprises the operating statement, statement of changes in equity, balance sheet, cash flow statement, program statement - expenses and revenues, summary of compliance with financial directives and accompanying notes to the financial statements for the Office, for the period 3 April 2006 to 30 June 2006.

The Director-General is responsible for the preparation and true and fair presentation of the financial report in accordance with the Act. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

#### *Audit Approach*

I conducted an independent audit in order to express an opinion on the financial report. My audit provides *reasonable assurance* to Members of the New South Wales Parliament that the financial report is free of *material* misstatement.

My audit accorded with Australian Auditing Standards and statutory requirements, and I:

- assessed the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Director-General in preparing the financial report, and
- examined a sample of evidence that supports the amounts and disclosures in the financial report.

An audit does *not* guarantee that every amount and disclosure in the financial report is error free. The terms 'reasonable assurance' and 'material' recognise that an audit does not examine all evidence and transactions. However, the audit procedures used should identify errors or omissions significant enough to adversely affect decisions made by users of the financial report or indicate that the Director-General had not fulfilled his reporting obligations.

My opinion does *not* provide assurance:

- about the future viability of the Office,
- that it has carried out its activities effectively, efficiently and economically, or
- about the effectiveness of its internal controls.

#### Audit Independence

The Audit Office complies with all applicable independence requirements of Australian professional ethical pronouncements. The Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office are not compromised in their role by the possibility of losing clients or income.



J Kheir BEc, FCPA  
Director, Financial Audit Services

SYDNEY  
20 October 2006



OFFICE FOR CHILDREN

**Statement by the Director-General, Office for Children**

Pursuant to Section 45F of the Public Finance and Audit Act 1983, I state that to the best of my knowledge and belief:

- (a) the accompanying financial statements have been prepared in accordance with applicable Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Consensus Views, the requirements of the *Public Finance and Audit Act 1983* and the *Public Finance and Audit Regulation 2000*, the Financial Reporting Code for Budget Dependant General Government Sector Agencies and Treasurer's Directions.
- (b) the financial statements exhibit a true and fair view of the financial position of the Office for Children as at 30 June 2006 and for the operations for the period 3 April to 30 June 2006;
- (c) there are no circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.



Dr Col Gellatly  
Director-General

Dated: 19/10/06

**Office for Children  
Operating Statement  
for the Period 3 April 2006 to 30 June 2006**

	Notes	2006 \$'000
<b>Expenses excluding losses</b>		
Operating expenses:		
Employee related expenses	2(a)	1,655
Other operating expenses	2(b)	1,372
Depreciation and amortisation expenses	2(c)	97
Grants and subsidies	2(d)	80
<b>Total Expenses excluding losses</b>		<u>3,204</u>
Less:		
<b>Revenue</b>		
Investment revenue	3(a)	21
Sale of goods and services	3(b)	24
Other revenue	3(c)	162
<b>Total Revenue</b>		<u>207</u>
<b>Net Cost of Services</b>	16	<u>(2,997)</u>
<b>Government Contributions:</b>		
Recurrent appropriations	4	2,626
Capital appropriations	4	168
Acceptance by the Crown Entity of employee benefits and other liabilities	5	117
<b>Total Government Contributions</b>		<u>2,911</u>
<b>SURPLUS / (DEFICIT) FOR THE PERIOD</b>		<u>(86)</u>

The accompanying notes form part of these financial statements.

Office for Children  
Statement of Changes in Equity  
for the Period 3 April 2006 to 30 June 2006

	Notes	2006 \$'000
Increase in net assets from equity transfer	14	1,228
<b>TOTAL INCOME AND EXPENSE RECOGNISED DIRECTLY IN EQUITY</b>		<u>1,228</u>
Surplus / (Deficit) for the period	13	(86)
<b>TOTAL INCOME AND EXPENSE RECOGNISED FOR THE PERIOD</b>		<u>1,142</u>

The accompanying notes form part of these financial statements.

**Office for Children  
Balance Sheet  
as at 30 June 2006**

	Notes	2006 \$'000
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	7	1,147
Receivables	8	217
Other		2
<b>Total Current Assets</b>		<u>1,366</u>
<b>Non-Current Assets</b>		
Property plant and equipment		
Plant and Equipment	9	312
Leasehold	9	783
Intangible assets	10	326
Other		46
<b>Total Non-Current Assets</b>		<u>1,467</u>
<b>Total Assets</b>		<u>2,833</u>
<b>Current Liabilities</b>		
Payables	11	410
Provisions	12	649
Other	1(d)i	357
<b>Total Current Liabilities</b>		<u>1,416</u>
<b>NonCurrent Liabilities</b>		
Provisions	12	275
<b>Total NonCurrent Liabilities</b>		<u>275</u>
<b>Total Liabilities</b>		<u>1,691</u>
<b>Net Assets</b>		<u>1,142</u>
<b>EQUITY</b>		
Accumulated funds	13	1,142
<b>Total Equity</b>		<u>1,142</u>

The accompanying notes form part of these financial statements.

**Office for Children  
Cash Flow Statement  
for the Period 3 April 2006 to 30 June 2006**

	Notes	2006 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Payments</b>		
Employee related		(1,418)
Grants and subsidies		(80)
Other operating Expenses		(1,932)
<b>Total Payments</b>		<u>(3,430)</u>
<b>Receipts</b>		
Sale of goods and services		41
<b>Total Receipts</b>		<u>41</u>
Recurrent appropriation	4	2,983
Capital appropriation	4	168
<b>Net Cash Flows From Government</b>		<u>3,151</u>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	16	<u>(238)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Land and Buildings, Plant and Equipment and Infrastructure Systems		(541)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<u>(541)</u>
Cash transferred in (out) as a result of administrative restructuring	14	1,926
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	7	<u>1,147</u>

The accompanying notes form part of these financial statements.

**Office for Children**  
**Program Statement – Expenses and Revenues**  
**for the Period 3 April 2006 to 30 June 2006**

**PROGRAM STATEMENT EXPENSES AND REVENUES for the period 3 April to 30 June 2006**

<b>AGENCY'S EXPENSES AND REVENUES</b>	<b>Program A 2006 \$'000</b>	<b>Program B 2006 \$'000</b>	<b>Net Attributable 2006 \$'000</b>	<b>Total 2006 \$'000</b>
<b>Expenses excluding losses</b>				
<b>Operating expenses</b>				
• Employee related expenses	1,115	540	-	1,655
• Other operating expenses	1,014	358	-	1,372
Operating expenses	2,129	898	-	3,027
Depreciation and amortisation expenses	87	10	-	97
Grants and subsidies	80	-	-	80
<b>Total expenses excluding losses</b>	<b>2,296</b>	<b>908</b>	<b>-</b>	<b>3,204</b>
<b>Revenue</b>				
Investment revenue	7	14	-	21
Fees	-	24	-	24
Other revenue	160	2	-	162
<b>Total Revenue</b>	<b>167</b>	<b>40</b>	<b>-</b>	<b>207</b>
<b>Net Cost of Services</b>	<b>2,129</b>	<b>868</b>	<b>-</b>	<b>2,997</b>
Government contributions **			2,911	2,911
<b>NET EXPENDITURE / (REVENUE) FOR THE PERIOD</b>	<b>2,129</b>	<b>868</b>	<b>(2,911)</b>	<b>86</b>

\* The name and purpose of each program is summarised in Note 6.

\*\* Appropriations are made on an agency basis and not to individual programs. Consequently, government contributions are included in the 'Not Attributable' column.

**Office for Children**  
**Summary of Compliance with Financial Directives**  
**for the Period 3 April 2006 to 30 June 2006**

	2006			
	Recurrent Appropriation \$'000	Expenditure / Net Claim on Consolidated Fund \$'000	Capital Appropriation \$'000	Expenditure / Net Claim on Consolidated Fund \$'000
<b>ORIGINAL BUDGET APPROPRIATION / EXPENDITURE</b>				
• s24 PF&AA transfers of functions between departments	2,983	2,626	168	168
	2,983	2,626	168	168
<b>Total Appropriations / Expenditure / Net Claim on Consolidated Fund (includes transfer payments)</b>	2,983	2,626	168	168
<b>Amount draw down against Appropriation</b>		2,983		168
<b>Liability to Consolidated Fund*</b>		(357)		-

The Summary of Compliance is based on the assumption that Consolidated Fund monies are spent first (except where otherwise identified or prescribed).

**Office for Children  
Notes to the Financial Statements  
for the Period 3 April 2006 to 30 June 2006**

## **1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### *(a) Statement of Principal Activity / Reporting entity*

The Office for Children (the Office), was established on 3 April 2006 to combine the activities of the former agencies of Commission for Children and Young People (CCYP), and Office of the Children's Guardian (OCG) under the Public Sector Employment and Management (Children and other matters) Order 2006.

The Office is a NSW government department. The Office is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. The reporting entity is consolidated as part of the NSW Total State Sector Accounts.

The financial statements for the period ended 30 June 2006 have been authorised for issue by the Director General on 18 October 2006

### *(b) Basis of Preparation*

The Office's financial statements are a general purpose financial report which has been prepared in accordance with:

- applicable Australian Accounting Standards (which include Australian equivalents to International Financial Reporting Standard (AEIFRS));
- the requirements of the Public Finance and Audit Act and Regulation; and
- the Financial Reporting Directions published in the Financial Reporting Code for Budget Dependent General Government Sector Agencies or issued by the Treasurer.

Property, plant and equipment, investment property, assets (or disposal groups) held for sale and financial assets held for trading and available for sale are measured at fair value. Other financial statements items are prepared in accordance with the historical cost convention

Judgements, key assumptions and estimations that management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency.

### *(c) Statement of Compliance*

The financial statements and notes comply with Australian Accounting Standards, which include AEIFRS.

### *(d) Income Recognition*

Income is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies for the recognition of income are discussed below.

#### *(i) Parliamentary Appropriations and Contributions from Other Bodies*

Parliamentary appropriations and contributions from other bodies (including grants and donations) are generally recognised as income when the Office obtains control over the assets comprising the appropriations / contributions. Control over appropriations and contributions are normally obtained upon the receipt of cash.

An exception to the above is when appropriations are unspent at period end. In this case, the authority to spend the money lapses and generally the unspent amount must be repaid to the Consolidated Fund in the following financial year. As a result, unspent appropriations are accounted for as liabilities rather than revenue.

The liability is disclosed as part of 'Current liabilities Other'. The amount of \$357,000 will be repaid and the liability will be extinguished in the next financial year. Any liability in respect of transfer payments is disclosed in "Administered assets and liabilities".

#### *(ii) Sale of Goods and Services*

Revenue from the sale of goods is recognised as revenue when the agency transfers the significant risks and rewards of ownership of the assets.



**Office for Children  
Notes to the Financial Statements  
for the Period 3 April 2006 to 30 June 2006**

## **1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

(d) *Income Recognition (cont'd)*

(iii) Rendering of Services

Revenue is recognised when the service is provided or by reference to the stage of completion (based on labour hours incurred to date).

(iv) Investment income

Interest revenue is recognised using the effective interest method as set out in AASB 139 *Financial Instruments: Recognition and Measurement*.

(e) *Employee Benefits and other provisions*

(i) Salaries and Wages, Annual Leave, Sick Leave and OnCosts

Liabilities for salaries and wages (including nonmonetary benefits), annual leave and paid sick leave that fall due wholly within 12 months of the reporting date are recognised and measured in respect of employees' services up to the reporting date at undiscounted amounts based on the amounts expected to be paid when the liabilities are settled.

Longterm annual leave that is not expected to be taken within twelve months is measured at present value in accordance with AASB 119 Employee Benefits. Market yields on government bonds are used to discount longterm annual leave

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

The outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax, which are consequential to employment, are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised.

(ii) Long Service Leave and Superannuation

The Office's liabilities for long service leave and superannuation are assumed by the Crown Entity. The Office's accounts for the liability as having been extinguished resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown Entity of employee benefits and other liabilities".

(iii) Other Provisions

Other provisions exist when:

- the Office has a present legal or constructive obligation as a result of a past event;
- it is probable that an outflow of resources will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

(f) *Insurance*

The Office's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past experience.

(g) *Accounting for the Goods and Services Tax (GST)*

Revenues, expenses and assets are recognised net of the amount of GST, except where:

- the amount of GST incurred by the Office as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense.
- receivables and payables are stated with the amount of GST included.

**Office for Children  
Notes to the Financial Statements  
for the Period 3 April 2006 to 30 June 2006**

## **1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

### **(h) *Acquisitions of Assets***

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the agency. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition (see also assets transferred as a result of an administrative restructure - Note (r)).

Fair value means the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction.

Where payment for an item is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. the deferred payment amount is effectively discounted at an asset-specific rate.

### **(i) *Capitalisation Thresholds***

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

### **(j) *Revaluation of Property, Plant and Equipment***

Physical noncurrent assets are valued in accordance with the "Valuation of Physical NonCurrent Assets at Fair Value" Policy and Guidelines Paper (TPP 05-3). This policy adopts fair value in accordance with AASB 116 Property, Plant and Equipment and AASB 140 Investment Property. 1

Plant and equipment is measured on an existing use basis, where there are no feasible alternative uses in the existing natural, legal, financial and sociopolitical environment. However, in the limited circumstances where there are feasible alternative uses, assets are valued at their highest and best use.

Fair value of plant and equipment is determined based on the best available market evidence, including current market selling prices for the same or similar assets. Where there is no available market evidence, the asset's fair value is measured at its market buying price, the best indicator of which is depreciated replacement cost.

Non-specialised assets with short useful lives are measured at depreciated historical cost, as a surrogate for fair value.

### **(k) *Impairment of Property, Plant and Equipment***

As a not-for-profit entity with no cash generating units, the Office is effectively exempted from AASB 136 Impairment of Assets and impairment testing. This is because AASB 136 modifies the recoverable amount test to the higher of fair value less costs to sell and depreciated replacement cost. This means that, for an asset already measured at fair value, impairment can only arise if selling costs are material. Selling costs are regarded as immaterial.

### **(l) *Depreciation of Property, Plant and Equipment***

Depreciation is provided for on a straightline basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the agency.

All material separately identifiable components of assets are depreciated over their shorter useful lives.

#### **Depreciation Rates**

#### **% Rate**

#### **Plant & Equipment**

Office furniture and fittings

14.28

Computer equipment and softwares

25.00

Leasehold Improvements are amortised over the estimated useful life or the unexpired period of the lease, whichever is shorter.

**Office for Children  
Notes to the Financial Statements  
for the Period 3 April 2006 to 30 June 2006**

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

(l) *Depreciation of Property, Plant and Equipment (cont'd)*

(m) *Restoration Cost*

The estimated cost of dismantling and removing an asset and restoring the site is included in the cost of an asset, to the extent it is recognised as a liability.

(n) *Maintenance*

Daytoday servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a component of an asset, in which case the costs are capitalised and depreciated.

(o) *Leased Assets*

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of the leased assets, and operating leases under which the lessor effectively retains all such risks and benefits.

Operating lease payments are charged to the Operating Statement in the periods in which they are incurred.

(p) *Intangible Assets*

The Office recognises intangible assets only if it is probable that future economic benefits will flow to the Office and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

The useful lives of intangible assets are assessed to be finite.

Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the Office's intangible assets, the assets are carried at cost less any accumulated amortisation.

The Office's intangible assets are amortised using the straight line method over a period of 4 years.

In general, intangible assets are tested for impairment where an indicator of impairment exists. However, as a not-for-profit entity with no cash generating units, the Office is effectively exempted from impairment testing.(k).

(q) *Receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. These financials assets are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method, less an allowance for any impairment of receivables. Any changes are accounted for in the Operating Statement when impaired, derecognised or through the amortisation process.

Shortterm receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

(r) *Equity Transfers*

The transfer of net assets between agencies as a result of an administrative restructure, transfers of programs / functions and parts thereof between NSW public sector agencies are designated as a contribution by owners are recognised as an adjustment to "Accumulated Funds". This treatment is consistent with Urgent Issued Group Interpretation 1038 "Contributions by Owners Made to Wholly Owned Public Sector Entities".

Transfers arising from an administrative restructure between government departments are recognised at the amount at which the asset was recognised by the transferor government department immediately prior to the restructure. In most instances this will approximate fair value. All other equity transfers are recognised at fair value.

The net assets of CCYP and OCG were transferred to the Office on 3 April 2006. Refer Note. 14.

**Office for Children  
Notes to the Financial Statements  
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## **1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

(s) *Payables*

These amounts represent liabilities for goods and services provided to the agency and other amounts. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

(t) *Comparative Information*

Under the AEIFRS comparative figures need to be restated with the exception of financial instruments information, which can be prepared under the previous AGAAP Standard (AAS 33) as permitted by AASB 1.36A. (refer para (u) below). The transition to AEIFRS for financial instruments information was 1 July 2005. The impact of adopting AASB 132 / 139 is further discussed in Note 18.

The Office has no comparative information to be restated as it was established on 3 April 2006.

(u) *Financial instruments accounting policy 2004/05 comparative*

*Investment income*

Interest revenue is recognised as it accrues.

(v) *New Australian Accounting Standards issued but not effective*

At reporting date, a number of Australian Accounting Standards adopted by the Australian Accounting Standards Board have been issued but are not yet operative and have not been early adopted by the Office. NSW Treasury mandate precludes early adoption of these accounting standards.

The Office has reviewed the new accounting standards and at this stage does not anticipate any impact on the figures reported in this financial report.

## **2 EXPENSES EXCLUDING LOSSES**

	<b>2006 \$'000</b>
<b>(a) Employee related expenses</b>	
Salaries and wages (including recreation leave)	1,347
Superannuation	111
Long service leave	77
Workers compensation insurance	19
Payroll tax and fringe benefit tax	101
	<hr/> 1,655 <hr/>

Office for Children  
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**2 EXPENSES EXCLUDING LOSSES (cont'd)**

	2006 \$'000
<b>(b) Other operating expenses</b>	
Auditor's remuneration audit or review of the financial reports	11
Insurance	1
CCSU Fees	170
Consultancy costs	17
Contractors	245
Travel	29
Data Processing	64
Events Management	24
Motor vehicle expenses	3
Operating lease rental expense minimum lease payments	171
Postage	14
Conference and seminars	17
Media monitoring	2
Stores & stationery	19
Storage	4
Board	12
Printing	11
Publication and advertising	18
Employment screening	407
Data services	21
Telephone	36
Other	29
Maintenance expenses	47
	<hr/> 1,372 <hr/>
Maintenance expense contracted labour and other (non-employee related), as above	<hr/> 47 <hr/>
Total maintenance expenses included in Note 2(a) + 2(b)	<hr/> 47 <hr/>
<b>(c) Depreciation and amortisation expenses</b>	
<b>Depreciation</b>	
Plant and Equipment	31
<b>Amortisation</b>	
Leasehold improvements	39
Software	27
	<hr/> 97 <hr/>
<b>(d) Grants and subsidies</b>	
Grants to Catholic Commission	80
	<hr/> 80 <hr/>

**Office for Children  
Notes to the Financial Statements  
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### 3 REVENUES

	2006 \$'000
(a) <b>Investment revenue</b>	
Interest	21
	<u>21</u>
(b) <b>Fees</b>	
Children's Employment	24
	<u>24</u>
(c) <b>Other revenue</b>	
Rental rebate	2
Assets acquired free of liability	160
	<u>162</u>

### 4 APPROPRIATIONS

**Recurrent appropriations**

Total recurrent drawdowns from Treasury (per Summary of Compliance)	2,983
Less: Liability to Consolidated Fund (per Summary of Compliance)	357
	<u>2,626</u>

Comprising:

Recurrent appropriations (per Operating Statement)	2,626
	<u>2,626</u>

**Capital appropriations**

Total capital drawdowns from Treasury (per Summary of Compliance)	168
	<u>168</u>

Comprising:

Capital appropriations (per Operating Statement)	168
	<u>168</u>

### 5 ACCEPTANCE BY THE CROWN ENTITY OF EMPLOYEE BENEFITS AND OTHER LIABILITIES

The following liabilities and / or expenses have been assumed by the Crown Entity or other government agencies:

Superannuation	33
Long Service Leave	77
Payroll tax	7
	<u>117</u>

**Office for Children  
Notes to the Financial Statements  
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## 6 PROGRAMS / ACTIVITIES OF THE AGENCY

### (a) Commission for Children and Young People

To promote and enhance the safety, welfare, and wellbeing of children and young people in the community, and encourage their participation in decisions that affect their lives.

### (b) Office of the Children's Guardian

To promote the best interests and rights of all children and young people in out-of-home care. To promote the welfare of children employed in the entertainment industry, exhibitions, still photography, and door-to-door sales.

The Programs of the Office of the Children's Guardian and the Commission for Children and Young People were transferred from those agencies to the Office for Children. The transfers were a consequence of a restructuring of administrative arrangements with effect from 3 April 2006. The following details summarise the expenses and revenues, recognised by the Office of the Children's Guardian and the Commission for Children and Young People (from 1 July 2005 to 2 April 2006), together with the Office for Children (from 3 April 2006 to 30 June 2006) during the financial year:

	CCYP	OCG	Total	Total	Total	Total
	1 July 05 to 2 April 2006	1 July 05 to 2 April 2006	Transferred 3 April 2006	Combined 3 April 06 to 30 June 2006	Combined 2006	Combined 2005
	\$'000	\$'000	\$'000	'\$000	'\$000	'\$000
<b>Expenses excluding losses</b>						
Operating expenses						
Employee related	3,146	1,529	4,675	1655	6330	5635
Other operating expenses	2,726	712	3,438	1325	4763	5048
Maintenance	44	20	64	47	111	164
Depreciation and amortisation	188	117	305	97	402	380
Grants and subsidies	291	-	291	80	371	371
<b>Total expenses excluding losses</b>	6,395	2,378	8,773	3204	11977	11598
<b>Retained Revenue</b>						
Sale of goods and services	8	3	11		11	5
Investment income	30	15	45	21	66	79
Fees and Services	4	71	75	24	99	120
Grants and contributions	36	-	36		36	50
Other Revenue				162	162	-
<b>Total Retained Revenue</b>	78	89	167	207	374	254
Loss on Sales				-	-	22
Crown Contribution	6,221	2,416	8,637	2911	11548	11367
<b>Surplus / (Deficit) for the Period</b>	(96)	127	31	(86)	(55)	(1)

## 7 CASH AND CASH EQUIVALENTS

	2006 \$'000
Cash at bank and on hand	1,147
	<u>1,147</u>
Closing cash and cash equivalents (per Cash Flow Statement)	<u>1,147</u>

**Office for Children  
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## 8 RECEIVABLES

	<b>2006 \$'000</b>
<b>Current Receivables</b>	
Sale of goods and services	14
Goods and Services Tax recoverable from ATO	146
Interest	37
Other	20
	<u>217</u>

## 9 PROPERTY, PLANT AND EQUIPMENT

	<b>Plant and Equipment</b>	<b>Leasehold</b>	<b>Total</b>
<b>At 3 April 2006</b>			
At Cost	1,545	829	2,374
Accumulated depreciation and impairment	(1,227)	(608)	(1,835)
Net carrying amount	<u>318</u>	<u>221</u>	<u>539</u>
<b>At 30 June 2006</b>			
At Cost	1,570	1,430	3,000
Accumulated depreciation and impairment	(1,258)	(647)	(1,905)
Net carrying amount	<u>312</u>	<u>783</u>	<u>1,095</u>

### Reconciliation

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below.

### PERIOD ended 30 June 2006

Net carrying amount at start of period	318	221	539
Additions	25	601	626
Depreciation expense	(31)	(39)	(70)
Net carrying amount at end of period	<u>312</u>	<u>783</u>	<u>1,095</u>

## 10 INTANGIBLE ASSETS

	<b>Total \$'000</b>
<b>At 3 April 2006</b>	
Intangibles	364
Accumulated amortisation and impairment	(256)
Net carrying amount	<u>108</u>
<b>At 30 June 2006</b>	
Intangibles	609
Accumulated amortisation and impairment	(283)
Net carrying amount	<u>326</u>
<b>PERIOD ended 30 June 2006</b>	
Net carrying amount at start of period	108
Additions	245
Amortisation (recognised in depreciation and amortisation)	(27)
Net carrying amount at end of period	<u>326</u>



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## 11 CURRENT LIABILITIES PAYABLES

	2006 \$'000
<b>Current Liabilities Payables</b>	
Accrued salaries, wages and oncosts	131
Creditors	279
	<u>410</u>

## 12 PROVISIONS

<b>Current</b>	
<b>Employee benefits and related oncosts</b>	
Recreation leave	534
Long service leave	17
Payroll tax	83
Fringe benefits tax	13
	<u>647</u>
<b>Current</b>	
<b>Other provisions</b>	
Lease incentive	2
	<u>2</u>
	<u>649</u>
<b>Noncurrent</b>	
<b>Employee benefits and related oncosts</b>	
Long service leave	9
Payroll tax	65
	<u>74</u>
<b>Noncurrent</b>	
<b>Other provisions</b>	
Restoration costs	156
Lease Incentive	45
	<u>201</u>
	<u>275</u>

## 13 CHANGES IN EQUITY

	Accumulated Funds 2006 \$'000	Total Equity 2006 \$'000
Balance at 3 April 06	-	-
<b>Changes in equity transactions with owners as owners</b>		
Increase / (decrease) in net assets from equity transfers (Note 14)	1,228	1,228
<b>Changes in equity other than transactions with owners as owners</b>		
Surplus / (deficit) for the period	(86)	(86)
Total	<u>(86)</u>	<u>(86)</u>
Balance at the end of the financial period	<u>1,142</u>	<u>1,142</u>

**Office for Children**  
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**14 INCREASE IN NET ASSETS FROM EQUITY TRANSFERS**

	<b>2006</b> <b>\$'000</b>
<b>Assets</b>	
Cash	1,926
Receivables	145
Non Current Assets Plant and Equipment	661
	<hr/> 2,732 <hr/>
<b>Liabilities</b>	
Payables	(847)
Employee entitlements	(553)
Employee Provisions	(104)
	<hr/> (1,504) <hr/>
<b>Total</b>	<hr/> 1,228 <hr/>

(a) The activities of Children and Young People was transferred to the Office for Children

(b) The activities of Children Guardian was transferred to the Office for Children

Description of the purposes of the above programs are set out in Note 6

	<b>2 April</b> <b>2006</b> <b>\$'000</b>
<b>Responsibility relinquished by CCYP</b>	
Assets transferred	
Cash	1,375
Receivables	101
Plant and equipment	568
Liabilities transferred	
Payables	(701)
Employee Entitlements	(359)
Employee Provisions non current	(65)
	<hr/> 919 <hr/>
Net asset transferred from CCYP	
<b>Responsibility relinquished by OCG</b>	
Assets transferred	
Cash	551
Receivables	44
Plant and Equipment	93
Liabilities transferred	
Payables	(146)
Employee Entitlements	(194)
Provision from employee benefits	(39)
	<hr/> 309 <hr/>
Net assets transferred from OCG	

**Office for Children  
Notes to the Financial Statements  
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## 15 COMMITMENTS FOR EXPENDITURE

	2006 \$'000
<b>(a) Operating Lease Commitments</b>	
Future noncancellable operating lease rentals not provided for and payable	
Not later than one year	385
Later than one year and not later than five years	1,256
Total (including GST)	<u>1,641</u>
Operating Lease commitments of \$1.641 million include \$149K of GST recoverable from the Australian Tax Office.	

## 16 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET COST OF SERVICES

	2006 \$'000
Net cash used on operating activities	(238)
Cash flows from Government / Appropriations	(117)
Acceptance by the Crown Entity of employee benefits and other liabilities	(3,151)
Depreciation	(97)
Decrease / (increase) in provisions	(276)
Increase / (decrease) in prepayments and other assets	74
Decrease / (increase) in payables	492
Non cash assets	316
Net cost of services	<u>(2,997)</u>

## 17 FINANCIAL INSTRUMENTS

The Office's principal financial instruments are outlined below. These financial instruments arise directly from the Office's operations or are required to finance the Office's operations. The Office does not enter into or trade financial instruments for speculative purposes. The Office does not use financial derivatives.

### Cash

Cash comprises cash on hand and bank balances within the Treasury Banking System. Interest is earned on daily bank balances at the monthly average NSW Treasury Corporation (TCorp) 11am unofficial cash rate adjusted for a management fee to Treasury. The average rate over the period was 4.542%.

### Receivables

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. An allowance for impairment is raised when there is objective evidence that the entity will not be able to collect all amounts due. The credit risk is the carrying amount (net of any allowance for impairment). No interest is earned on trade debtors. The carrying amount approximates net fair value.

### Trade Creditors and Accruals

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in Treasurer's Direction 219.01. If trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. Treasurer's Direction 219.01 allows the Minister to award interest for late payment. There was no interest applied during the period (2005 Nil).

**Office for Children  
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## **17 FINANCIAL INSTRUMENTS (con't)**

### **Fair Value**

The fair value of the classes of financial instruments approximates their carrying value.

## **18 IMPACT OF ADOPTION OF AEIFRS**

The Office has applied the AEIFRS for the first time in 2005/06 financial report and has adopted the options mandated by NSW Treasury for all NSW public sector agencies. However there are no material impacts on the Office's financial statements.

### **(a) Grant recognition**

The Office, as a notforprofit entity has applied the requirements in AASB 1004 Contributions regarding contributions of assets (including grants) and forgiveness of liabilities. There are no differences in the recognition requirements between the new AASB 1004 and the previous AASB 1004. However, the new AASB 1004 may be amended by proposals in Exposure Draft (ED) 125 Financial Reporting by Local Governments and ED 147 Revenue from NonExchange Transactions (Including Taxes and Transfers). If the ED 125 and ED 147 approach is applied, revenue and / or expense recognition will not occur until either OFCCON supplies the related goods and services (where grants are insubstance agreements for the provision of goods and services) or until conditions are satisfied. ED 125 and ED 147 may therefore delay revenue recognition compared with AASB 1004, where grants are recognised when controlled. However, at this stage, the timing and dollar impact of these amendments is uncertain.

## **19 AFTER BALANCE DATE EVENTS**

There are no events after the balance date that affect these financial statements.

**End of audited financial statements.**