

ASSOCIATION INCORPORATED

# Annual Report 2021-2022

www.childrenbychoice.org.au

Children by Choice acknowledges Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of Country throughout Australia and the continuing connection to lands, waters and communities.

In particular, we acknowledge the country north and south of the Brisbane River, as the home of both the Turrbul and Jagera nations. We pay our respect to them, their culture, and to their Elders both past and present.

ALWAYS WAS, ALWAYS WILL BE ABORIGINAL LAND

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# A Year in Review

The 2021/22 financial year for Children by Choice was one of realignment and repurpose as we reviewed the organisational strategic plan for 2021 – 2026 and moved into our new office in Toowong, after 40 years in the purple house. As we entered our 50th year in 2022, we took the time to ask ourselves – what does life after law reform look like for Children by Choice? As you can see below, there is still so much work for us to do.

Our vision is that people can freely and safely make their own reproductive and sexual health choices without barriers and it was a stark reminder to all how fragile these rights are when Roe v Wade was overturned in the US in June 2022. While abortion has mostly been decriminalised across Australia, reproductive rights need to be protected and access to compassionate abortion embedded within our health systems in Australia.

Over the past 12 months we have continued our core work of non-judgemental, all options pregnancy decision making counselling, information and referral as well as post abortion support. Our counselling team has implemented a number of changes to streamline our service and offer client centred, trauma informed counselling. There continues to be a high demand on our Queensland wide service and the team works incredibly hard to ensure calls are answered and all clients are supported.

The education team have been busy planning for the Reproductive Rights and Abortion Conference in August 2022 as well as finding ways to celebrate Children by Choice's 50 years in 2022. We have painted a traffic box in Windsor, held fundraising activities, been featured in several magazines and organised a 50th anniversary gala dinner at Queensland Parliament House.

We have strategic goals to ensure that our clients can make their own reproductive and sexual health choices without barriers and

that the sector is informed about sexual and reproductive health and strives to create an effective service system that supports reproductive choice and rights. In line with these goals, we have delivered on several projects in 2021/22 including a multicultural project to co-design digital, video and print resources for language groups on pregnancy options, contraception and reproductive coercion. We have a similar project due to finish in the later part of 2022 co-designing resources for health professionals working with women with intellectual disabilities. We have also partnered with Women's Health Tasmania to deliver our education and professional development in a Tasmanian context.

The Queensland Abortion and Contraception Services online map was launched in 2021 in a move to increase transparency and accessibility of abortion and contraception services to the general public and those supporting people seeking services. We hope to continue to add more providers to this online resource and empower abortion and contraception seekers to manage their care in an informed way.

We round out the year with optimism that Children by Choice's advocacy and service continues to advance access to compassionate abortion in Queensland and across Australia and that reproductive justice can be a reality for more people.

In solidarity,

Daile Kelleher

Nicola Sheeran

President

# About us

**Children by Choice** is a non-profit organisation, committed to providing evidence based information on all pregnancy options – abortion, adoption, alternative or kinship care and parenting.

Our pregnancy options counselling, information and referral service is Queensland-wide. Our education and training operates across Australia.

We are funded by the Queensland Department of Justice and Attorney-General to provide our counselling and some of our community education services. We rely heavily on our members, supporters, and volunteers to assist us in our non-funded work, and are a registered charity with the Australian Charities and Not-For-Profits Commission.

# Our Values

Our values are core to everything we do at Children by Choice. They underpin our organisational vision and mission, and guide our everyday decisions and actions.

Pro-Choice
Collaborative
Compassionate
Feminist
Integrity

# Our Vision

People can freely and safely make their own reproductive and sexual health choices without barriers.

# Our Mission

To be leaders in advancing reproductive autonomy and access to compassionate abortion.

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# Strategic Plan 2021 - 2026 Our Goals

Over the next five years, we are working to achieve a series of long-term goals. Within each of these areas, we will continue our core work and activities to consolidate our recent growth and achievements as well as the constantly changing external systems and sectors we intersect with. We will also enter and explore new ground that delivers on our vision and mission.

#### Our Clients

can freely and safely make their own reproductive and sexual health choices without barriers.

#### Our Sector

is educated and informed about sexual and reproductive health and strives to create an effective service system that supports reproductive choice and rights.

#### Our Team

is cared for, skilled and reflects our wider community.

#### **Our Organisation**

is financially and environmentally sustainable, with fit for purpose data and infrastructure.

# Our impact areas

Our impact areas outline our sexual and reproductive health and wellbeing focus for the years ahead. Many of the challenges we are facing are entrenched and complex, and will take decades to improve, let alone solve. That's why we are committed to prevention, capacity building and awareness raising as well as identifying and responding to the hidden and emerging challenges.

- · Prevention, capacity building and awareness raising
- · Counselling, information and referral services

# Our role

Our role summarises the different interventions we draw upon in collaboration with our communities and partners to drive transformational change. Our roles are not detached functions; instead, they interact and inform one another.

- Service and program delivery
- Influence and advocacy
- Research and evaluation
- Collaboration, consultation and leadership

# Our Core Work

Children by Choice is funded by the Queensland Department of Justice and Attorney General to deliver:

# Prevention, capacity building and awareness-raising

System support includes a suite of activities to build the knowledge and capacity of individuals, professionals and the broader service systems so they respond effectively to gender-based violence, and health and wellbeing issues.

To promote a integraded and holistic response to those affected by gender-based violence, and health and wellbeing issues, services actively promote cross-agency partnerships and collaboration and participate in integrated service delivery arrangements. This includes engagement with relevant government and non-government agencies to facilitate and coordinate appropriate and consistent responses to women affected by a range of gender-based safety and wellbeing issues.

# Counselling, information and referral services

Our health and wellbeing support services provide trauma-informed support and counselling to women and pregnant people to achieve better well-being. This service type recognises the impact of women's experience of violence and trauma on their health and wellbeing, prioritising support for women or pregnant people with experiences of domestic and family violence, and other forms of gender-based violence.



# Advocacy

Access to compassionate abortion and the reduction of barriers to reproductive autonomy are at the heart of all our advocacy work.

2021/22 saw some challenging moments in reproductive rights including the closure of several surgical abortion clinics in Australia and the overturning of Roe v Wade and subsequent restriction or removal of abortion access in the United States.

Children by Choice has continued to advocate for access to legal, safe, timely, compassionate healthcare and protections for reproductive rights in conjunction with supporting bodily autonomy and reproductive justice.

We developed an Australian position statement after Roe v Wade with over 700 individuals and organisations signing on to voice their support for reproductive rights. We called upon state and territory Health Ministers to embed essential reproductive healthcare into our public health services.

Children by Choice is a member of the Queensland Sexual Health Clinical Network termination of pregnancy working group and is involved in the development of an action plan for Queensland Health provision of abortion in public and primary health settings.

# Committees and Working Groups

We are representatives on many committees and working groups, ensuring that reproductive health and rights are part of submissions and consultation with government and other stakeholders, such as:

- Women's Health Services Alliance of Queensland
- **Ending Violence Against Women Queensland**
- SPHERE Coalition for sexual and reproductive health
- QCOSS Women's Equality Network
- **Equality Rights Alliance**
- Queensland Abortion and Contraception Community of Practice
- **QCOSS CEO Network**

## We have made parliamentary submissions

- Health and Other Legislation Amendment Bill 2021 Proposed changes to the Termination of Pregnancy Act 2018 and Criminal Code
- Submission to the Queensland Law Reform Commission. Sex Work Industry review in
- Women's Safety and Justice Taskforce Options for legislating against coercive control and the creation of a standalone domestic violence offence
- Religious Discrimination Bill 2022

Painting a traffic box in memory of the Purple House in Windsor where Children by Choice lived from 1984-2021



Feature article in

Peppermint

# Pregnancy Options Counselling Service

During the 2021/2022 year, the Counselling Team introduced the role of an Intake Officer. This role has supported the service to meet an increasing demand. The service saw a 10.4% increase in the number of clients from quarter 1 to quarter 4 of this year and an increase of 44.4% in the number of times our counsellors interacted with a client.

The introduction of the Intake Officer role has also ensured:

- Improved responsiveness to live calls warm welcome fewer calls needing to go to voicemail
- · Improved access for clients who require additional support to access services,
- Inclusive of clients from diverse background
- Routine safety screening with women and pregnant people who are experiencing domestic and family violence
- Trauma informed engagement with clients
- Triaging our callers according to the urgency of their needs

Client interactions

13,257

interactions

Clients supported

2,365

individual clients

Counselling sessions

7 sessions per client on average

First presentation

76.6%

of our clients contacted us within their first trimester of pregnancy

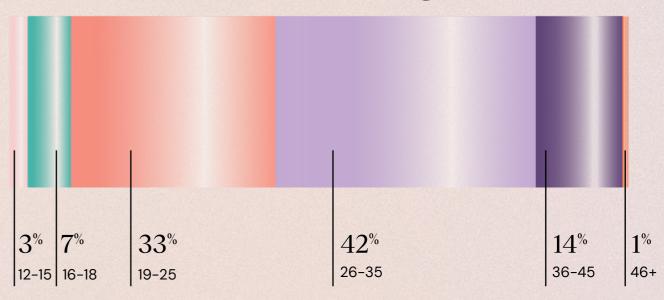
# Clients we work with...

Why people are calling us?



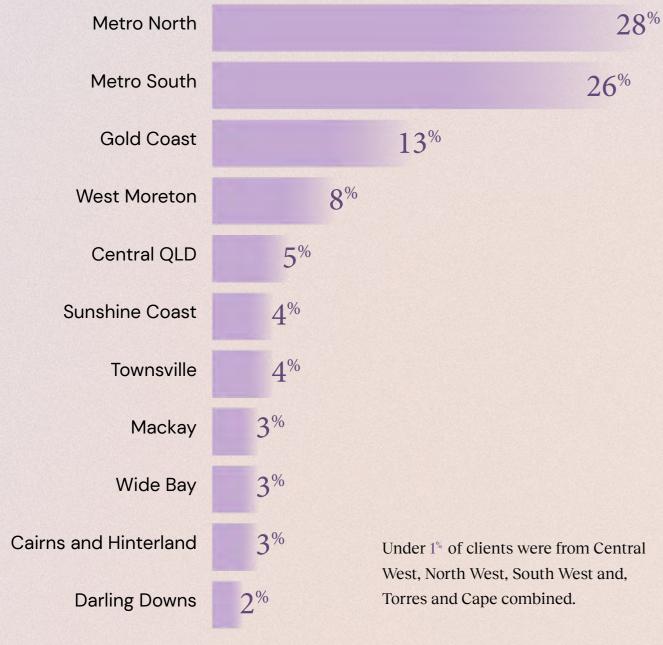
\*Professional Case Consult

What are our clients ages?



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## Queensland Hospital and Health Services



The counselling team works with women and pregnant people across the state in rates as shown in this graph. When you consider the different Hospital and Health Services data side by side, the team is able to paint a picture of how supporting abortion services are delivered across the state.

In the metropolitan areas, while the number of clients who access our services are roughly the same, there is a clear difference in what women and pregnant people are seeking from our service. In Metro North HHS, there are a higher number of clients seeking post abortion support, as a referral from the hospital for holistic wrap around ongoing care, whereas other HHS's closer to Metropolitan Brisbane are more likely to be calling for financial assistance for privately funded abortions and/or support navigating the public pathways, particularly when accessing private abortion care is not affordable or there are other health/psychosocial reasons why private care is not a safe option for them.





Most women and pregnant people present to our service and are able to access abortion care earlier on in their gestation under 9 weeks (54%).

These percentages reflect the barriers to accessing timely abortion care and the results of system delays, obstruction, conscientious objection and other reasons for care being provided after 13 weeks' gestation, not necessarily delays in first presentation.

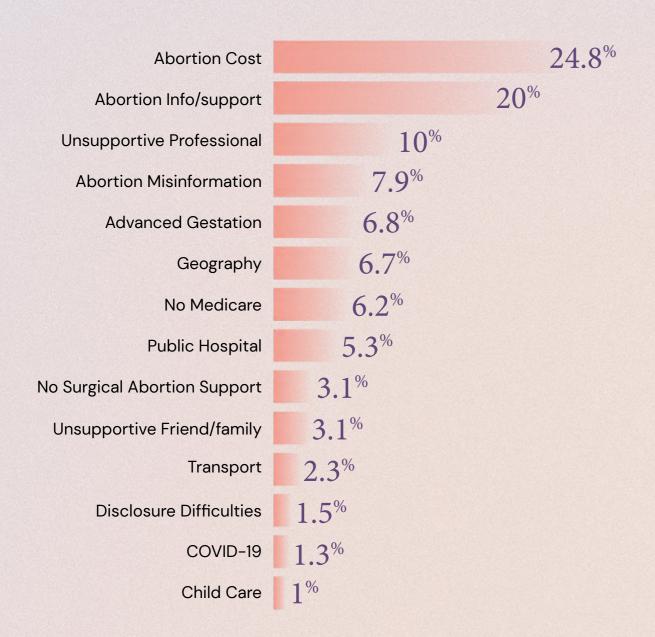




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#### Barriers to access



\$33,700

#### Abortion access

We pledged financial support to 46 clients to access abortions with an average of \$732 provided for each client needing financial assistance, not including peripheral costs such as loss of income, travel costs, childcare, etc.

\$5,300

#### LARC and Travel Costs

We provided 38 clients with an average of \$140 each to access Long Acting Reversible Contraception and travel cost assistance.

### Our Clients\*

- 25 people with accessibility needs
- 181 Culturally and linguistically diverse people
- 445 people have a concession card
- 116 First Nations Persons
- 143 people with a mental health diagnosis
- 30 reported child safety issues
- 16 people who use drugs and alcohol

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<sup>\*</sup>These numbers may be higher as it might have not been disclosed by clients, discussed or recorded.

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# Research

This year, research activities at Children by Choice grew significantly. We expanded on existing, and built new collaborations with Universities and other health and community organisations, saw results come in from ongoing projects, analysed anonymous data stored in our client database to answer pressing research questions, and hosted research students from Universities around Queensland. We worked hard to embed research and evaluation activities across our projects, grants and counselling work and improved our data collection process to facilitate great quality research in the future.

Excitingly, we submitted and/or co-authored 6 papers for publication in academic journals, presented at 4 national conferences – from sexual and reproductive health to disability and violence-focused audiences – and ran webinars for several professional bodies presenting our research methods and findings. Keep your eyes peeled for the publications as they're uploaded onto our website.

#### Our key areas of research for the 2021-2022 year included:

- Reproductive Coercion and Abuse prevalence (among all clients and clients with disabilities specifically), trends, directions, perpetrators and theoretical conceptualisations;
- Inclusive pregnancy options counselling and abortion services for LGBTIQA+ pregnant people;
- Sexual and reproductive healthcare experiences of, and supporting informed pregnancy decision making for, women with intellectual and learning disabilities and difficulties; and,
- An evaluation of the implementation and impact of our online Abortion and Contraception Services map.

# Some of the most interesting findings (of many!) to come out of our research this year include:

- 15% of our pregnancy options counselling clients, reported experiencing reproductive coercion and abuse (RCA), with similar amounts reporting coercion to pregnancy and coercion to abortion, and some experiencing coercion in multiple directions. In comparison, 39% of our clients with disabilities reported reproductive coercion and abuse.
- While many abortion and contraception providers who listed their services publicly on our Abortion and Contraception Services map anticipated negative reactions or stigma in response to publicising their abortion work, no negative outcomes were reported. In contrast, many said they received support from their communities and became known as compassionate providers.
- A lifetime of non-inclusive care leads to LGBTIQA+ people avoiding sexual and reproductive healthcare, or avoiding disclosure of their sexuality or gender identity to avoid discrimination, and increased risk of self-induction of (unsafe) abortion. More research and guidelines are needed regarding the provision of inclusive pregnancy options counselling and abortion care in the Australian context.

# Reproductive Coercion & Abuse

As disclosed among clients

All Clients

 $15^{\%}_{\text{Reported RCA}}$ 

Clients with Disabilities

 $30^{0}\!\!\!/_{\!\!0}$  of clients with disabilities reported RCA

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# Education and Community Engagement

Our Education Team provide comprehensive training and professional development opportunities in pregnancy options and reproductive health to professionals, researchers, clinicians, advocates and tertiary students across Queensland and Australia through workshops, university guest lectures, seminar presentations, webinars and information stalls.

We also partake in broader community education and engagement work online through our social media and website. We empower individuals as well as the sector in sexual and reproductive health and drive to create an effective service system that supports reproductive choice and rights.

# **Snapshot of Training Data**

Despite the COVID-19 pandemic confining the ability to conduct in-person workshops and education, limiting the full extent of reach to the community, our education team utilised their online platform to run activities.

1,900+
Professionals & Tertiary students trained

38
Training sessions
(in person & online)

5 Webinars **7**Resources designed

# Training, Webinars and Collaborations

We offer a number of different training courses in sexual and reproductive health, all designed to empower others through the sharing of knowledge. The courses are aimed at healthcare professionals, such as clinicians, nurses, social workers, midwives and doulas, working in sexual and reproductive healthcare, as well as anyone else interested.

Our core courses, which we redeveloped recently are Introduction to Pregnancy Options, Introduction to Violence and Reproductive Coercion and Abuse, and Introduction to Practice Skills and Post Abortion Counselling. Additionally, in partnership with the Australian Doula College, we offer the Abortion Doula Training Masterclass to train abortion doulas. Finally, we present various one-off webinars to address and discuss important news and topics in the sexual and reproductive health space: examples from this year include the interactive webinar 'Let's Talk Roe v Wade' held on Zoom and an Instagram Live with Danielle Bezalel who's the host of the podcast 'Sex Ed with DB'.

On average, over 95% were satisfied with the training quality

100% gave an overall rating of excellend or good

What participants are saying about our courses:

Having previously worked in pregnancy options counselling, it was affirming to feel my experience was still valid, and also to hear a bit about adoption/alternative care, which I've not really worked in at all before.

Interactive which kept me paying attention. The variety of professions that the attendees came from provided interesting discussion. I loved the focus on intersectionality, I think that was done well!

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# Other Projects

# Language Guide

You can access the language

guide on our website

Our team developed a Language Guide with an overview of key recommended terms we believe are best practice in the sector to date.

Children by Choice uses these preferred terms in our work to talk about our services, clients and associated concepts.

We recognise that language is key to progressing the destigmatisation of abortion and ensuring inclusive and trauma informed care. It was not an exhaustive list of terms, however it reflects our current learnings within this space and we look forward to reviewing it ad hoc.

For counsellors and other health practitioners, it is not anticipated or intended to change the way they practice, which generally involves mirroring language used by clients themselves.

Moreover, we included gender-neutral/inclusive language, the terms recommended, not recommended and its explanation to support practitioners and professionals on how to describe clients, types of abortions offered in Australia, pregnancy options, and other key terms that might be useful and beneficial.

Abortion and Contraception Services Map/RRRAAP

The Abortion and Contraception Services Map was a key project outcome of the Regional, Rural and Remote Abortion Access Program (RRRAAP), managed by Children by Choice, aiming to increase access to abortion and contraception services for all Queenslanders, with a particular focus on regional, rural and remote access.

The Abortion and Contraception Services Map is a publicly accessible online database of abortion and contraception providers, pharmacies that dispense MS-2 Step and ultrasound clinics across the state. It is interactive and searchable by postcode, provider type and fee information. More detailed search criteria will also be available for services, for example; gestation, availability of a female doctor, LGBTIQ+ sensitivity and wheelchair accessibility.



13,000+

Visits to the map since its launch in November 2021

# Culture and Language Inclusive Practice Studio (CLIPS)

The Culture and Language Inclusive Practice Studio (CLIPS) is a practical implementation of the ANROWS research on Multicultural and Settlement Services Supporting Women Experiencing Violence (MuSeS) with funding provided by WorkUP. The Culture and Language Inclusive Practice Studio (CLIPS) was a collaborative work led by the Multicultural Project Officer and social work placement student from Children by Choice in collaboration with resettlement organisations, interpreters and health providers with a large focus on working directly with the community to co-create culturally appropriate and in-language resources on topics of reproductive health, understanding access to abortion in Queensland and recognising the signs of reproductive coercion and abuse.

With over half of the population in Australia identifying as culturally and linguistically diverse, Children by Choice through this Practice Studio recognises that supporting the wider community means providing resources that are culturally appropriate and available in their own language. Through this Practice Studio, Children by Choice utilised a feminist, intersectional and anthropological framework to ensure that the women in the communities that we worked with, are held as the experts of their bodies, knowledge and experience regarding topics of reproductive health, reproductive coercion and abuse (RCA) and abortion.

This project consisted of a three-step collaborative process. The first step was with resettlement and healthcare organisations. The second step consisted of collaborating with community members who work in areas of reproductive health and resettlement and were from the particular language groups and the third step was working directly with the community groups from migrant and refugee backgrounds.

لتعرّف على الإكراه على tambua chaguo yako, Accessing abortioncare is the pregna hamishwa person's choice. nishwa kuzala ni nini? Spanish Arabic • Swahili • Kurdish Kurmanji kazwa kubeba Kuzibiti uamuzi wako ao kutupa dawa • English za kupanga uzaz ao kuzuwia kube



pregnancy options

You can decide if, when and how many children you choose to have.



The DASHER project, which is due for completion in Oct 2022, and funded by 100 Women, is a practice and research integrated project that began in early 2022 in partnership with WWILD SVP. People with disabilities face significantly higher rates of violence and lower levels of reproductive health literacy, putting them at risk of unintended pregnancy, late pregnancy identification, sexual violence and coerced pregnancy outcomes. Focus groups with women with intellectual and learning disabilities identified an unmet need for accessible, Easy English resources providing information on pregnancy options, contraception, consent and reproductive coercion and abuse to support informed decision making, reproductive autonomy and the realisation of their reproductive rights. The project involved running a series of focus groups to develop and test 4 printable Easy English resources that can be used by health and social care providers to support reproductive literacy and informed decision making among this community. We also worked with Griffith University to collect and interpret the stories of women with intellectual disabilities about accessing sexual and reproductive health care and making pregnancy decisions, to begin to fill a significant gap in research on this topic, in Australia and globally.



# Women's Health Tasmania Project

This project aims to build the capacity of Women's Health Tasmania (WHT) through a partnership with, and mentoring by, Children by Choice. This was a 12-month pilot project in 2022, with investment in the initial set up of the project.

The project will co-design professional development for health and community service workers on pregnancy options, reproductive coercion and post abortion counselling in a Tasmanian context. Subject to a review of outcomes in the first year, there will also be opportunities for ongoing support, project expansion and greater impact beyond the initial 12 months.

# Abortion Doula Project

In 2017, Children by Choice received philanthropic funding from the Lionel and Yvonne Spencer Trust to develop a Regional, Rural and Remote Abortion Access Program (RRRAAP). The project aims to increase abortion access in Queensland through several key objectives. The project is being delivered between August 2018 and December 2021.

The experiences of Children by Choice clients, particularly those needing to travel from regional and remote locations, often alone, demonstrated a need for additional support to be available to people accessing abortion services in Queensland. This led to the objective of establishing an Abortion Doula Project. Abortion doulas provide emotional, physical and informational support to women and pregnant people seeking abortion care. The Abortion Doula Initiative, in partnership with the Australian Doula College (ADC), aims to offer sustainable ongoing training, resourcing and support to create a state-wide pool of trained, accessible abortion doulas in Queensland.

In 2022, the Masterclass was available to ADC (and other) trained doulas nationwide via an online self-paced course accessed via ADC's online learning platform, Canvas. The abortion doula training workshops were initially offered at no cost to participants during the pilot period, however the online training and future face to face workshops will be offered as fee-for-service to ensure Children by Choice can continue to deliver the training in a sustainable way after the RRRAAP has finished.



# New Website

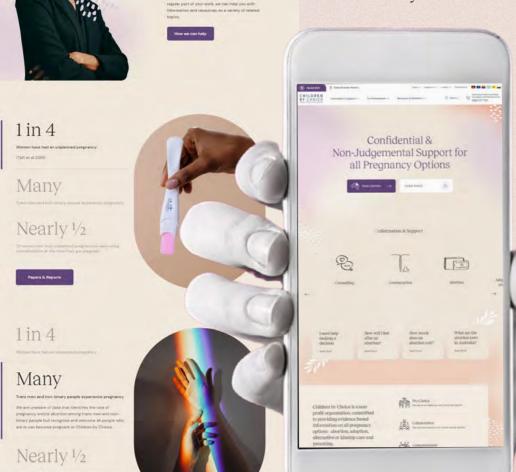
Children by Choice's new website was released in January 2022 after several months of preparation, research, planning and development alongside the team at the digital agency Humaan. In early 2020, the Children by Choice website had become outdated over time aesthetically but also in its functionality. The site no longer followed best practices in terms of user experience in navigating and interacting with it. Many clients and providers expressed difficulties using the search function and finding the information they required to access services at Children by Choice and other providers we link through in our sector.

From usage stats and focus groups we held, it was discovered that the previous website had limited functionality on mobile devices. Website use from mobile devices accounts for 77% of our website visits (in the last 3 years). The limited functionality of the old website could account for many missed occasions for service, especially for our education and training bookings.

We are happy with the results thus far and feedback from providers and clients' usage has been mostly positive as it's refreshed and reflects the professional care and values of our organisation. However, we will continue to develop and improve the website in the upcoming financial year to improve its accessibility and functionality.

340,000+

Visits to our website from July 2021 to June 2022



For Professionals

# Social Media

This financial year, the organisation has committed to being more present on social media, including Instagram, Facebook, Twitter, and LinkedIn, and strategically improving the website. Notably, being more active on social media has yielded positive results. As demonstrated below, the number of engagements, new followers and likes has grown over the last year. The results mean that Children by Choice is becoming more visible, reaching more people in Australia and creating more awareness of reproductive rights.

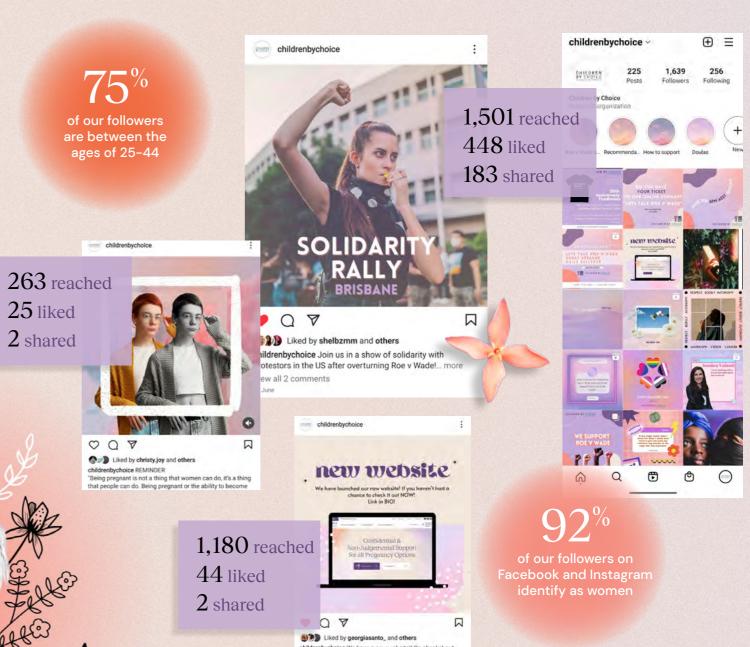
1,400+

New followers

112,000+ 24,000+

Users reached and engaged

Visitors in our social media



# **ISAD 2021**

International Safe Abortion Day was held on Sep 28, 2021. This event was through Zoom Webinar. ISAD 2021 theme was, "Make unsafe abortion history: Highlighting lived experiences in a discussion of cultural, social, spiritual and more aspects of what makes abortion care safe or unsafe." Moreover, the event primarily focused on the experience of people from migrant and refugee backgrounds accessing abortion, navigating the healthcare system for the international students, and experiences of not knowing where to access help. The event was successful and received positive feedback as both attendees and organisers have gained more insights and better understanding of the migrant and refugee people accessing abortion.



300 +

Attendees

Organisations

MAKE UNSAFE **ABORTION HISTORY** 

nternational Safe Abortion Day 28 September 2021, 7:00pm to 8:30pm

# Our Funders















# CHILDREN BY CHOICE ASSOCIATION INCORPORATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
Revenue	4	980,613.79	1,195,045.72
Other Income	4	375,626.06	58,251.91
Employee benefits expense		(850,108.52)	(909,530.08)
Depreciation and amortisation expense		(36,197.50)	(10,138.00)
Insurance		(12,918.17)	(10,702.50)
Motor vehicle and travel expenses		(6,102.60)	(6,608.25)
Property Expenses		(68,602,45)	
Staff training and development expenses		(4,287.64)	٠.,
Audit, legal and consultancy fees		(26,380.80)	· · ·
Client support services expense		(58,854.01)	, , ,
Other operating costs		(109,570.66)	(103,739.20)
Current year surplus before income tax		183,217.50	(4,759.75)
Income tax expense			_
Net current year surplus		183,217.50	(4,759.75)
Other comprehensive income		-	
Total comprehensive income for the year		183,217.50	(4,759.75)
Total comprehensive income attributable to the entity		\$183,217.50	\$(4,759.75)

# CHILDREN BY CHOICE ASSOCIATION INCORPORATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	<u>2022</u>	<u>2021</u>
ASSETS			
Current Assets			
Cash & Cash Equivalents Debtors & Prepayments	5	1,385,080.30 110,289.37	926,530.97 29,905.48
Total Current Assets		1,495,369.67	956,436.45
Non-Current Assets Property, Plant & Equipment Right-of-Use Assets	6 7	- 505,917.00	414,916.50
Total Non-Current Assets		505,917.00	414,916.50
TOTAL ASSETS		\$2,001,286.67	\$1,371,352.95
LIABILITIES			
Current Liabilities			
Creditors & Accruals Employee Provisions Contract Liability Lease Liabilities		144,210.78 39,686.92 106,378.06 39,953.00	81,181.76 63,775.29 211,975.97
Total Current Liabilities		330,228.76	356,933.02
Non Current Liabilities			
Employee Provisions Lease Liabilities		18,866.98 479,197.00	24,642.50
Total Non Current Liabilities		498,063.98	24,642.50
TOTAL LIABILITES		828,292.74	381,575.52
NET ASSETS		\$1,172,993.93	\$989,777.43
EQUITY			
Retained Surplus		1,172,994.93	989,777.43
TOTAL EQUITY		\$1,172,994.93	\$989,777.43

The accompanying notes form part of these financial statements.

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# STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	<u>2022</u>	<u> 2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Funding	633,587.49	601,797.94
Interest Other Income	5,185.06	8,251.91
Payments	665,239.97	460,690.90
Suppliers and Employees	(1,226,652.19)	(1,206,769,16)
Net cash provided by (used in) operating activities	\$77,360.33	(\$136,028.41)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Proceeds for Sale of Assets	110.050.00	
Net Proceeds for Sale of Assets	410,059.00	
Net cash provided by (used in) investing activities	\$410,059.00	\$NIL
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Repayment of Lease Liabilities	(28,870)	_
Net cash provided by (used in) financing activities	\$(28,870)	\$NIL
Net increase (decrease) in cash held	458,549.33	(136,028.41)
Cash at beginning of the reporting period	926,530.97	1,062,559.38
Cash at end of the reporting period	\$1,385,080.30	\$926,530.97
RECONCILIATION OF NET SURPLUS/DEFICIT TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating Result	183,217.50	(4,759.75)
- Depreciation	36,197.50	10,138.00
Right of Use Asset Interest	10,762.00	
- (Increase)/Decrease in Receivables - Increase/(Decrease) in Payables	(80,383,89)	(13,143.68)
- Increase/(Decrease) in Provisions	63,029.02 (29,863.89)	19,733.98 14,011.42
- Increase/(Decrease) Contract Liability	(105,597,91)	(162,008.38)
Net cash provided by (used in) operating activities	\$77,360.33	(\$136,028.41)

The accompanying notes form part of these financial statements.

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#### **CHILDREN BY CHOICE ASSOCIATION INCORPORATED**

#### STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association 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 Statements.

- 1. In the opinion of the committee the financial report as set out on pages 1 to 10 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:
  - (i) Comply with the Australian Accounting Standards applicable to the entity; and
  - (ii) Give a true and fair view of the association's financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
- 2. At the date of this statement, there are reasonable grounds to believe that Children by Choice Association Incorporated will be able to pay its debts as and when they fall due.

This Declaration is signed in accordance with Subs 60.15(2) of the Australian Charities and Not-for-Profits Commission Regulation 2013.

NJSheeran	
President	
dk	
Treasurer	
17/11/2022	

Date



TELEPHONE: (07) 3357 8322

#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WARREN COMES TO THE WARREN COMES TO THE MEMBERS OF WARREN COMES TO THE WARREN COMES TO TH CHILDREN BY CHOICE ASSOCIATION INCORPORATED

12.

#### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Children by Choice Association Incorporated, which comprises the statement of financial position as at 30 June 2022, the statement of profit & loss and other comprehensive income, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Children by Choice Association Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD).

- 1) Giving a true and fair view of the associations financial position as at 30 June 2022 and of its performance for the year then ended; and
- 2) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 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 the association in accordance with the Auditor Independence Requirements of the ACNC Act and ethical requirements of the Accounting Professional and Ethical Standards Board's APES110; 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 to assist the association to meet the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD). 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 Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD), and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association'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 committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

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#### 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 quarantee 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 Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee'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 the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association 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.

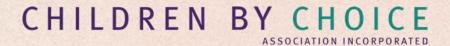
We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit,

PETER GESCH

HAYWARDS CHARTERED ACCOUNTANTS

Level 1 / 488 Lutwyche Road LUTWYCHE QLD 4030

Dated this 14th day of November 2022



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