

Children by Choice

Annual Report 2022-2023

CHILDREN BY **CHOICE**
ASSOCIATION INCORPORATED

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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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 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.

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



51

contacts with pregnant people



<1

conversations that involved pregnancies over 20 weeks gestation



8

full-time equivalent employees in our organisation



10

contacts were from regional, rural, or remote Queensland

An average week at Children by Choice

5 years since Queensland Law Reform

Over the past five years, Children by Choice has witnessed significant changes in the sector. Following decimalisation, public pathways have been implemented, however, financial support requests from clients continue and donations have decreased considerably.



\$455

individual donations received from members and supporters



\$546

provided in financial assistance for abortion, LARCs and travel costs



2,700

engagement on digital platforms



4,910

people who visited our website

A Year in Review

The end of 2022 saw the wrapping up of our 50th year celebrations at Children by Choice, with two major events: the 2022 Reproductive Rights and Abortion Conference and the 50th Gala Dinner at Queensland Parliament, hosted by Attorney-General and Minister for Justice, Minister for Women and for the Prevention of Domestic and Family Violence the Honourable Shannon Fentiman – a life member of Children by Choice.

The Conference was an opportunity to connect face to face after 3 years of online meetings to share knowledge, practice, research and lived experience on abortion and reproductive rights with over 200 advocates, practitioners, researchers, and supporters in attendance from across Australia. While the skills and information gained were important, everyone agreed that the opportunity to network and connect with people working in and passionate about the rights and access of women and people seeking abortion or reproductive healthcare was invaluable.

The 50th Gala Dinner brought together supporters, past staff, volunteers, Management Committee members and clients to celebrate the profound impact Children by Choice has had on Queensland over the past 50 years. It was also an opportunity to confirm our strategic direction toward universal access to abortion and advancing reproductive autonomy in Australia.

Looking internationally, two of our staff members attended the International Conference on Family Planning in Pattaya, Thailand in November 2022, which has helped shape our advocacy and direction on best practice in Australia and ensure we are listening and learning from leaders across the sector.

The past year has held many conversations about legislation, rights and access after the overturning of Roe v Wade and Planned Parenthood v Casey in the US in June 2022. In Australia, looking at our own commitments of universal access by 2023, the Australian Senate announced an Inquiry into universal access to reproductive healthcare in Australia. With a report and recommendations being released in May 2022, Children by Choice is hopeful about the future

of abortion access and reproductive healthcare if the recommendations are delivered.

In 2023, Children by Choice launched our “Reflect” Reconciliation Action Plan, after years of consultation, collaboration and careful consideration on how to ensure our reconciliation journey is a genuine and embedded activity championed by all staff and Management Committee. We are excited to continuously work toward a culturally safe and welcoming service for First Nations clients, volunteers and staff.

Our clients continue to be our priority and continue to face challenges within confusing and stigmatising systems. While we are working with Queensland Health and beyond to implement improvements across the service system, our team works hard to ensure compassionate and timely access and support is offered to all people who contact our service.

Highlights of the year include:

- Reproductive Rights and Abortion Conference 2022.
- 50th Anniversary Gala Dinner.
- Senate Inquiry on universal access to reproductive healthcare.
- Collaboration with Women’s Health Tasmania.
- Implementation of changes to counselling service delivery to meet client’s needs and provide a service that answers live phone calls.
- Continued collaboration with Queensland Health and other Queensland stakeholders to improve access to abortion.
- Co-design of Easy English Resources for/with people with intellectual disabilities.
- Published four peer-reviewed articles, showcasing our commitment to evidence-based practice and expertise in the field.

Our advocacy for individuals on issues such as abortion access in Australia, and hospitals receiving funds to provide public services and refusing to offer reproductive healthcare is part of the vital unfunded work we undertake so people can freely and safely make their own reproductive and sexual health choices without barriers.

In 2023–24, we will continue this important work, as well as deliver on the exciting projects we have received funding philanthropically and from government. This includes delivering a project to co-design reproductive resources across the gender spectrum and a project to design an interactive web tool to recognise and screen for reproductive coercion and abuse (RCA) and recommend suitable contraceptive methods.

We actively continue to collaborate through our representation on working groups and committees to prioritise reproductive autonomy and justice in the crucial discussions of these groups. We want to express our heartfelt gratitude to all our donors, supporters, connected organisations, and clients. Without the generosity you bring to our work, we couldn't provide the service, support and advocacy we do. Every day, you help us to uphold our values of being pro-choice, collaborative, compassionate, feminist and acting with integrity. With your ongoing support, we anticipate continuing this work for more years ahead.

In solidarity,



Daile Kelleher

Daile Kelleher
CEO



Carly Hanson

Carly Hanson
President

Key priorities 2023/2024:

- Upgrade CRM system for improved functionality, data collection and cybersecurity.
- Resources for pregnancy options across the gender spectrum.
- Digital screening tool for RCA resources and website.
- Networking and workshop opportunities for sector to engage and connect.
- Queensland Abortion Action Plan.
- Queensland Women and Girls Health Strategy.
- Universal access to reproductive healthcare nationally.
- Legislative changes for nurse practitioners and midwives to become early medical abortion prescribers in Queensland.
- Continuing to present our data and research to advance knowledge base in Australia.

'My Mother's Country'

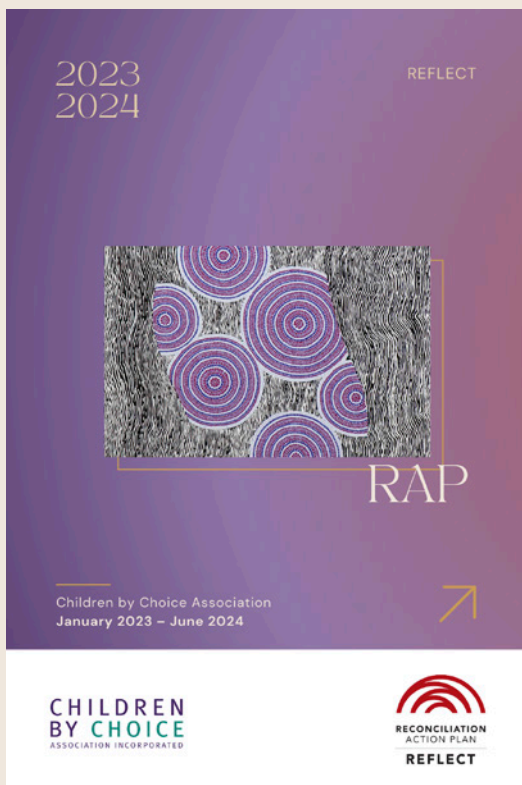


Artwork by **Christy McKinless-Currie**, inspired by Gunggari Land on the banks of the Maranoa River.



Reconciliation Action Plan

Reflect 2023-2024



Children by Choice is dedicated to diversity and inclusion and acknowledges the land's First Nations owners. Early 2023, Children by Choice launched our first Reconciliation Action Plan (RAP) - Reflect.

We operate within a reproductive justice framework that emphasises bodily autonomy, intersectional feminism, and addressing challenges faced by marginalised groups. We acknowledge past harmful impacts on First Nations people in Australia. Data from our counselling service highlights the need for more support for Aboriginal and Torres Strait Islander individuals. Children by Choice aims to create a culturally safe workplace by improving First Nations representation and building relationships with communities.

We have worked as a feminist organisation for 50 years and recently focused on a Reflect RAP to enhance inclusivity and connection with First Nations communities. We have established internal working groups and engaged external consultants for cultural competency workshop. Leadership, especially from the CEO, plays a crucial role in this process of building relationships and fostering genuine partnerships to create an inclusive future.



50th Anniversary

Children by Choice started as a voluntary organisation in 1972 with the aim to reform abortion law in Queensland. In 2022, we celebrated our remarkable journey at the 50th Anniversary Gala Dinner, held at the Queensland Parliament House on August 4th.

The event brought together supporters, past staff, volunteers, Management Committee members, and clients, totalling 215 guests and featuring over 10 guest speakers, including some of our original founders. This gala highlighted our 50-year legacy while reinforcing our commitment to advancing reproductive autonomy and access to compassionate abortion in Australia.



Choice is a Car

Choice is a car,
And women need to be in the front seat with their hands on the wheel.

It's about what she wants to do with the baby,
Not about how politicians feel.

Beryl, Pam, and John had a vision,
That women cannot be in the backseat of their own bodies,
Listening to people make decisions about which road to take and what baby to make,
Their voice blast for others to break.

In 1972, this organisation was formed and believed,
That Choice is a car,
And woman's hand should be the only ones on the clutch.
Rights, healthcare, we are not asking for much.

Choice is a car,
The engine was the founders,
Working full-time with no pay.
They were the champions,
Whose work meant that women could choose.

They knew that if women didn't have access to doctors, it was not just them but all of us as a society that lose.
Lose sight of compassion. Lose sight of empathy. Lose sight of things that keep us in touch with our humanity.

It took 46 years to get reproductive freedom and make empathy a legality.

Choice is a car,
The radio is blasting,
And this radio is YOU.

The people who work in this sector. Saying again and again,
This is a matter for women. This is a matter for women. This is a matter for women.

On long drives where there's no end in sight,
It's the calming sound of the radio reminding women that they are not alone in this fight.

Your activism is a song, that girls unborn will enjoy and dance too.

Kate Marsh who founded pro-choice Queensland said, "there's no one else like Children by Choice. Your visibility is an endless voice that takes away the shame, the fear, and secrecy. Your campaigning is a melody leading us to human decency."

Caitlin spoke about the generations of women she learned from in WA in the 90's,
Reminded us, it was a long hard struggle, not to be taken for granted.
Your bravery is a melody.

Hannah Taylor talked about connecting with communities around the hard conversations of terminating pregnancies,
Changing the discussion and moving it away from criminalisation.

Choice is a car,
And yes, we see roadblocks,
And Roe v Wade for women's autonomy.

And if a woman's rights fall in a forest and no one is there to hear it,
It is still felt continents away.

The falling of this tree vibrates,
It vibrates the ground to remind us,

That what we have is a human right,
But we must fight to keep it this way.

Yes, choice is a car.

Every part of it is in this room.
The engine, the radio, all the parts are here,

And if this car ever breaks down, we get out and we push,
Using the stories of the people with lived experience.

The 200,000 clients, Children by Choice have counselled,
Because their stories are the strongest hands of all.

Danelle, who bravely spoke of carrying the consequences of a rape and the importance of having consultation with a doctor,

Who supported Choice and gave her a phone number,
A future that she would never have imagined.

Choice is a car,
So, where are we going?

Towards access to compassionate abortion, and easy public pathways to abortions,

Towards the world where abortions remain a decision between a woman and her doctor.

Caroline said the organisation meets an important need,
And Children by Choice should be expanded nationally.

Yes, Choice is a car,
And the last 50 years have made sure women have the key,

Tonight, we gather, to say "Thank You for your advocacy".



Spoken Poem by **Anisa Nandaula**,
Queensland Poetry Slam Champion.

Advocacy



700

signatories on
Australian access
statement



6

parliamentary
submissions



27

media mentions

Our advocacy for individuals so they can access the healthcare they choose, alongside broader systemic advocacy, is part of the vital unfunded work we undertake so people can freely and safely make their own reproductive and sexual health choices without barriers.

We continue to have a public presence to ensure the challenges and barriers that our clients face every day are visible and cannot be ignored by decision makers and people with influence for change. Our media presence in 2022–23 on issues such as Roe v Wade, abortion access in Australia, hospitals receiving funds to provide public services and refusing to offer reproductive healthcare and the Senate inquiry into universal reproductive healthcare advances our mission to be leaders in this space.

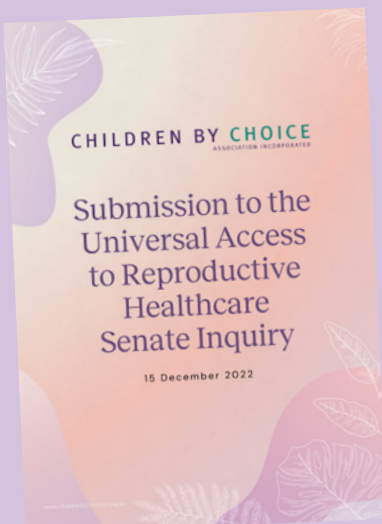


Senate Inquiry into Universal Access to Reproductive Health

The Senate inquiry into universal access to reproductive health aims to gain insight into reproductive healthcare access within Australia in order to align with international standards.

Our Key Recommendations:

1. Establish a national taskforce on abortion care.
2. Ensure all Australians can access their choice of abortion services without barriers or delays.
3. Support the workforce by establishing an independent national telephone information and referral service.
4. National map of abortion and contraception services.
5. Develop a public health education campaign.
6. Increase research and data on abortion access and barriers in Australia.



Governance

Children by Choice is an Incorporated Association governed by a voluntary Management Committee (MC) elected by members of the organisation at the AGM each year.

The MC is responsible for the effective governance and financial management of Children by Choice and setting the strategic direction. Our current Strategic Plan runs from 2021 – 2026 and can be found on our website. Our strategic goals are focused on our clients, our team, the sector and our organisation.

Roles and responsibilities:

The MC's roles and responsibilities are set out in the CbyC Constitution and supported by a Governance Charter. The MC conducts a skills audit each year to ensure its members are equipped to fulfil their obligations to the organisation and stakeholders, and to ensure effective governance of CbyC.

The MC meets once a month, with the exception of November and December, and receives a service report, financial reports and any recommendations or updates needing MC decision. The CEO and a rotating staff representative attend each meeting providing transparency, accountability and a connection between the MC and staff team, in line with the organisation's feminist values.

To assist with decision making in key areas, the MC has two standing subcommittees: the Risk and Finance subcommittee and the Policy and Governance subcommittee, which meet regularly and are supported by staff involvement. Some MC members also participate in working groups of the organisation, such as the Reconciliation Action Plan working group and the Conference working group.

Current and former MC members for the 2022/23 annual reporting period are:

- Carly Hanson (President)
- Nicola Sheeran (President until 30/11/2022)
- Selvin Kwong (Treasurer)
- Claire Mohr (Secretary)
- Katherine Kerr
- Tamsin Gane
- Fiona Martin (Member until 13/04/2023)
- Malathi Kanagasabapathy (Member from 16/06/2023)

Reproductive Rights & Abortion Conference 2022

Towards Universal Access

On the 4th and 5th of August, we organised and hosted the Reproductive Rights and Abortion Conference 2022.

The Reproductive Rights and Abortion Conference 2022 is Children by Choice's sixth biennial conference since 2008, which was held at the Brisbane Exhibition and Convention Centre in Brisbane, Australia.

The purpose of the conference is to improve reproductive rights advocacy, specifically by creating an environment for exploring clinical and non-clinical education in abortion research and practice, facilitating networking among professionals in reproductive healthcare, and inspiring individual contributions to improve sexual and reproductive health and rights in Australia.



Keynote Speakers



• **Dr Melissa Kang**

MBBS MCH PhD, is a medical practitioner and academic with expertise in healthcare access and adolescent sexual health.



• **Jess Hill**

Award-winning journalist known for her work on coercive control, author of "See What You Made Me Do" and Quarterly Essay on #MeToo in Australia.



• **Cherisse Buzzacott**

An Arrernte woman and midwife, is dedicated to supporting Central Australian Aboriginal women, advocating for autonomy in pregnancy while addressing racism in healthcare.



“(The conference) was an opportunity to connect with peers and community, new and established, it was incredibly empowering. Came for the community, stayed for the information sharing.”

- Conference delegate



210 delegates



65 presentations



20,000 impressions on social media



16 conference & gala dinner sponsors



98% attendees reported overall satisfaction



92% reported overall increase in knowledge

Pregnancy Options Counselling Service

SERVICE OVERVIEW FY 2022-23



18,405

client interactions



2,632

individual clients



7

times on average a client has
interacted with our services



81%

of our clients contacted us within
their first trimester of pregnancy

Mei* was 6 weeks pregnant when she called Children by Choice. She felt immobilised by a sadness; and overwhelmed by a need to decide. She talked about her pregnancy – her feelings and thinking about “what’s going to be right for me and our family”. Mei and her husband have 3 children. Mei was lucky, she knew her husband would support her if she chose to continue. However, this was a pregnancy Mei knew she had to let go. And she knew the abortion would bring with it a grief she’d struggle to openly mourn. Mei engaged in 2 pregnancy options counselling sessions before her surgical abortion at a private clinic. Mei then engaged in 3 sessions of post abortion counselling support. She talked and cried and processed the whole experience. At closure Mei spoke with gratitude about the counselling – and the follow up care from her compassionate GP. Both were important for Mei’s recovery.

*Names have been changed to protect the identity of the clients

“Children by Choice is a god send of an organisation. I didn't even know where to start looking & they covered every little detail down to a T. I would have been lost of where to turn to or what to do. Thanks to the intake worker also who had a very open, friendly & bubbly personality which made the experience not as daunting as it could have been. Again, thank you guys so much, you are very helpful in covering all aspects.”

-Intake client

SERVICE DEMOGRAPHICS



28 years old
client average age



58%
reported having a
concession card



9%
were from cultural and/
or linguistically diverse
communities



13 people
had attempted an
unsafe abortion



6%
were First Nations people



96 people
reported encountering a
conscientious objector

Our Clients

GESTATION AT FIRST CONTACT WITH CBYC

80.8%
1st Trimester

19%
2nd Trimester

0.2%
3rd Trimester

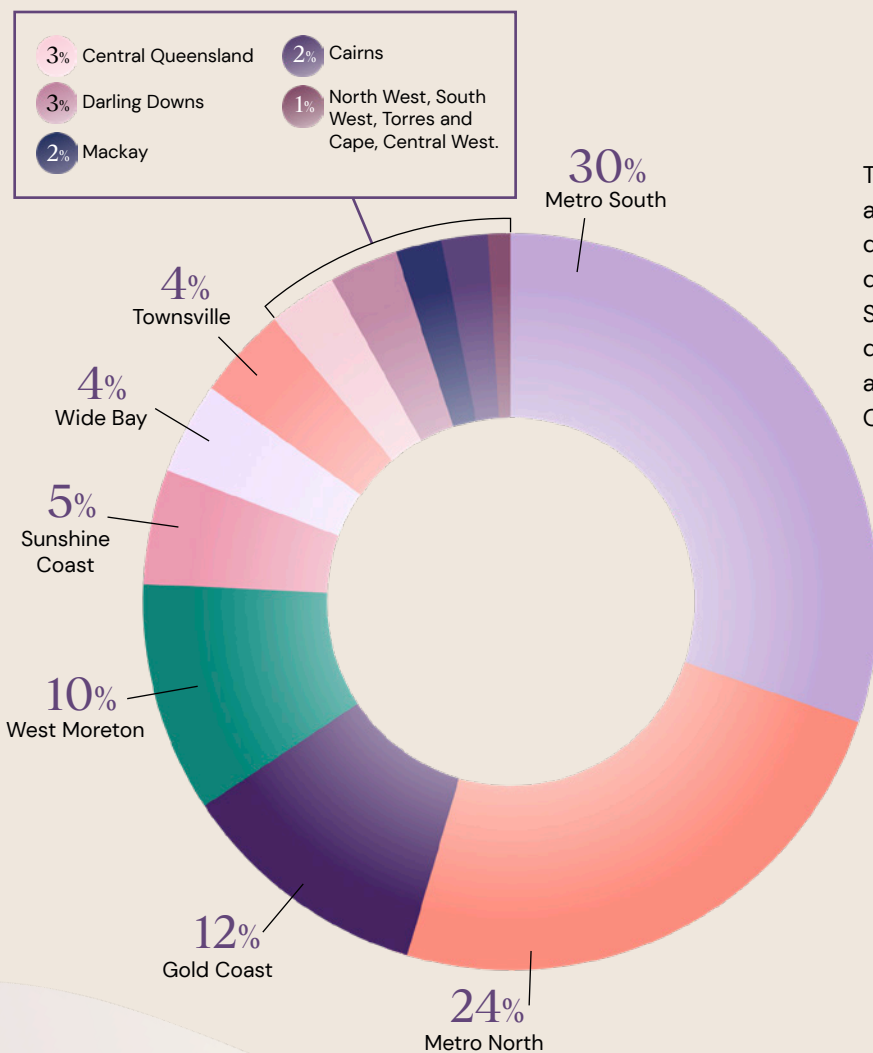
The majority of women and pregnant individuals reach out to CbyC during the initial phases of their pregnancy, enabling them to access abortion care within the first 16 weeks, accounting for 90% of cases.

Gemma* is pregnant again. Earlier in the year Children by Choice supported her to access a bulk billing MTOP provider. One of only 2 in her Metro region. By year's end Gemma was back in touch. Gentle enquiry revealed Gemma's new partner was controlling her money, dependent on alcohol and cannabis and refusing condom use. Gemma says he gets aggressive if she refuses sex "so it's just easier to let it happen". And "he doesn't believe in abortion". Gemma speaks of there being no money for the pill, let alone a GP consult. She was apologetic about calling but couldn't face being "pregnant to him... after what he did last night". Gemma didn't want to talk about her safety, she just wanted an abortion. Although she acknowledged that if "he tried it again she'd would ring 000". Gemma needs access to outreach domestic violence support and free accessible sexual and reproductive health care. DV services are overwhelmed by the level of need; and there are no free clinics in her region. Children by Choice paid for Gemma's surgical abortion and LARC. The public pathway for free care was too complex for Gemma to navigate given her lack of control over her movements and her money; and her need for a timely discreet intervention while her partner is at work.

*Names have been changed to protect the identity of the clients



HOSPITAL AND HEALTH SERVICES



The counselling team supports women and pregnant people statewide, as depicted in the graph. An analysis of data from various Hospital and Health Services provides an overview of the delivery of pregnancy options and abortion support services throughout Queensland.

Our Client Voices

Costs of care for international students, workers and visitors

Client experience: "I came to QLD to work, and all my pay goes to family back home or my living costs on the farm. I have private health insurance, but it does not cover the cost of abortion clinic and I cannot afford upfront hospital payment. Without Children by Choice, I was trying to figure out how to pay for a \$2000 procedure as well as travel and accommodation costs in Brisbane."

Conscientious objection from GPs

Client experience: "I went to my regular doctor and was told that "I am not comfortable supporting you with this" they did not give me any information to go on. I was too scared to make an appointment to see another GP and could not afford a private clinic. A friend told me to call Children by Choice, they connected me with a supportive doctor who helped me with a referral to the hospital."

Experiences of RCA

Client experience: "We talked about having a child and I had my Mirena taken out, but when I got pregnant, he became upset and told me 'I've changed my mind'. I wanted this child and when I tried to tell him 'I do not think I can handle an abortion', he was so angry and said, 'I was ruining our relationship and his life'."

“*I really appreciated being able to talk through the feelings and emotions I dealt with during and immediately after the process, it was a stressful time in my life and created a rollercoaster of emotions so being able to put into perspective why I was feeling something and to hear it was normal by someone who speaks to people about this regularly I believe made a difference in getting through the worst of it.*”

– Counselling client

Key topics during 2022–24


- Costs of healthcare for international workers, students, and visitors.
- Navigating conscientious objection: addressing and managing cases of conscientious objection within healthcare practices.
- Increased inpatient medical abortion services.
- Acknowledging grief and loss.
- Experience of reproductive coercion and abuse (RCA).

Increased QLD public access and inpatient medical abortion

Provider experience: "Although we are now at a stage within QLD where more hospitals than ever are providing abortion care, this comes with the acknowledgement that choice of procedure is not always possible. There has never been a more critical time for the development of consistent models for compassionate and trauma informed abortion care and how these are being delivered within hospitals across the state."

Recognition of grief & loss

Client experience: "I also really appreciated being able to talk through the feelings and emotions I dealt with during and immediately after the process, it was a stressful time in my life and created a rollercoaster of emotions so being able to put into perspective why I was feeling something and to hear it was normal by someone who speaks to people about this regularly I believe made a difference in getting through the worst of it."

A photograph of a grey sofa with a pink cushion, a potted plant, and a tissue box on a side table. The scene is softly lit, creating a calm and inviting atmosphere. The potted plant has long, green, blade-like leaves. The tissue box is yellow with blue circular patterns. The sofa is a neutral grey color.

“Thank you for being the advocate that you are and for supporting women and pregnant people. You never give up and knowing that gives me hope.”

- Counselling client

Education & Community Engagement

CAPACITY BUILDING OVERVIEW



1,250

professionals and tertiary students trained



98%

were satisfied with the training quality



15

training and webinar sessions delivered



11

student placements supported

“The diverse range of topics covered in this course was highly beneficial. Many of these subjects aren’t typically addressed in university coursework, yet they have a profound impact on approximately 50% of the population at some point in their lives.”

- Training participant

Key activities and events

- Organised the Reproductive Rights and Abortion Conference 2022: Towards Universal Access.
- Successfully completed the Easy English Sexual & Reproductive Health Resources for People with Disabilities project.
- Participated in a Reproductive Rights Roundtable with unions, political parties, consumer groups, and Health Ministers staff.
- Celebrated CbyC’s 50th year with a Gala dinner featuring panels and discussions highlighting the organisation’s achievements and impact.
- Distributed our Language Guide to promote destigmatising language online, at conferences and community events.
- Conducted an online workshop for International Safe Abortion Day.
- Conducted trainings in Tasmania for health professionals.



Top-performing Content



In the past year, we focused on creating educational and informative content about our services, reproductive and sexual health, as well as sharing research, media and trends. Our map helps people find accessible services in Queensland. We continue to increase our presence on our digital platforms, resulting in more engagement, new visitors and followers, and increased visibility that enhances community awareness of awareness of reproductive rights and access in Australia.

DIGITAL CHANNELS OVERVIEW



255,320
visits to our website



140,427
engagement and reach
across our digital channels



28,000
abortion and contraception
services map visits



96%
visits to the map are
new users



25%
increase in reach for
social media

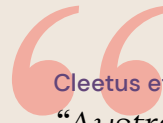


9,056
followers and subscribers
across our channels

Research

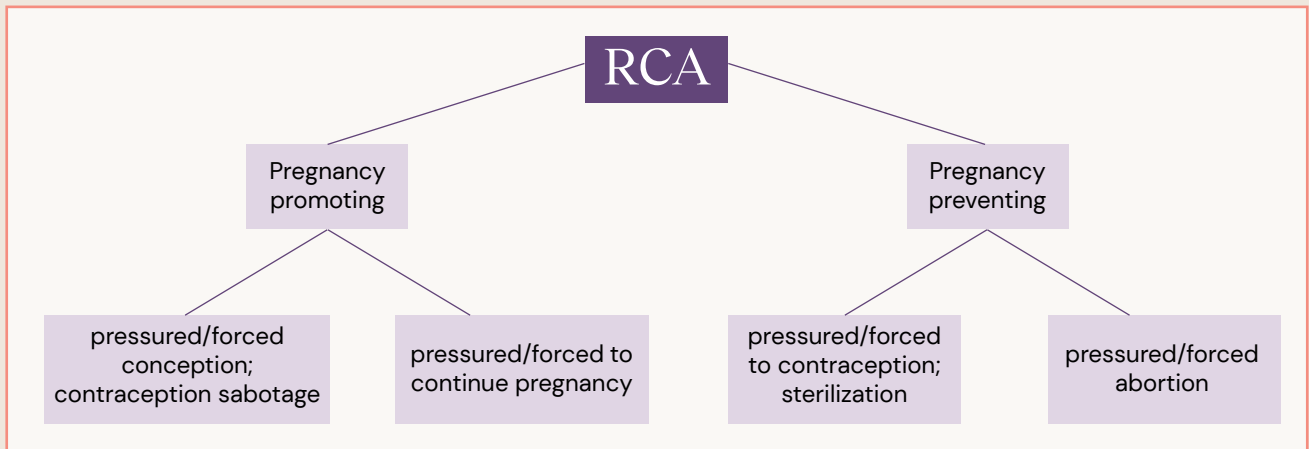
Articles Published:

- Cleetus M, Lazarou M, Tooker S, Jenkinson B, Dean JA. (2022) *Termination of pregnancy in Queensland post-decriminalisation: a content analysis of client records from an all-options pregnancy counselling organisation*. Sex Health. 2022 Dec;19(6):491-500. doi: [10.1071/SH22059](https://doi.org/10.1071/SH22059). PMID: 35896168.
- Sheeran N, Vallury K, Sharman LS et al. (2022) *Reproductive coercion and abuse among pregnancy counselling clients in Australia: trends and directions*. Reprod Health 19, 170. <https://doi.org/10.1186/s12978-022-01479-7>
- Vallury KD, Kelleher D, Mohd Soffi AS, Mogharbel C and Makleff S. (2023) *Systemic delays to abortion access undermine the health and rights of abortion seekers across Australia*. Aust N Z J Obstet Gynaecol, 63: 612-615. <https://doi.org/10.1111/ajpo.13716>
- Bowler S, Vallury K, Sofija E. (2023) *Understanding the experiences and needs of LGBTIQ+ individuals when accessing abortion care and pregnancy options counselling: a scoping review*. BMJ Sex Reprod Health. 2023 Jul;49(3):192-200. doi: [10.1136/bmjsexrh-2022-201692](https://doi.org/10.1136/bmjsexrh-2022-201692).



Cleetus et al. 2022, p.498:

“Australia is a high-income country and internationally recognised as a safe provider of ToP [termination of pregnancy], and with a well-resourced universal healthcare system. In that context, reports of clients considering or undertaking self-induced ToP or self-harm because of an unplanned pregnancy or difficulty accessing a legal ToP should be unacceptable to all of us.”



Sheeran et al. 2022. Forms of RCA as a function of whether it is aimed at promoting or preventing pregnancy



4

peer reviewed articles published



4

conference presentations delivered



Sheeran et al. 2022, p.1:

“RCA [reproductive coercion and abuse], was identified in 15.4% of clients, with similar proportions disclosing RCA towards pregnancy (6%) and towards pregnancy prevention or abortion (7.5%), and 1.9% experiencing RCA towards pregnancy and abortion concurrently.”

Fundraising

Fundraising campaigns

- “Double your Donations” Campaign with Ethical Jobs.
- 50th Anniversary “Feminist and Pro-Choice Merch”.

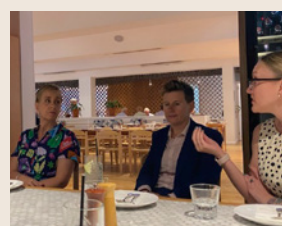
 **\$22,600**
fundraised in 2 campaigns



Collaboration

We collaborate by participating in working groups and committees to ensure reproductive autonomy and justice remains at the forefront of important discussions within these groups:

- Sexual Health Clinical Network Termination of Pregnancy Working Group
- Queensland Community of Practice for Abortion and Contraception Providers
- Queensland Women’s Health Services Alliance
- Ending Violence Against Women Queensland
- Equality Rights Alliance
- True Culturally Responsive Health Advisory Group
- SPHERE Coalition of Sexual and Reproductive Health in Australia
- QCOSS Community Services CEO Network
- QCOSS Women’s Equality Network
- National Community of Practice in Women’s Health and Gender Equity
- WHEQ My Body My Choice Advisory Group



Our Supporters

We thank and show genuine appreciation for all our donors, members and supporters, other organisations connected to ours and our clients. With your continuing support, we look forward to continuing this work for many more years to come.

Our Funders



Our Event Sponsors

50th Anniversary Gala Dinner

Anacta Consulting, The Centre for Women & Co, Women's Health and Equality QLD, The Services Union, National Foundation for Australian Women, GynaeHealth Specialised Care (Formerly known as Greenslopes Day Surgery), Senator Larissa Waters, BTLawyers, Thrillhouse Tattoo and LUSH Cosmetics.

Reproductive Rights and Abortion Conference 2022

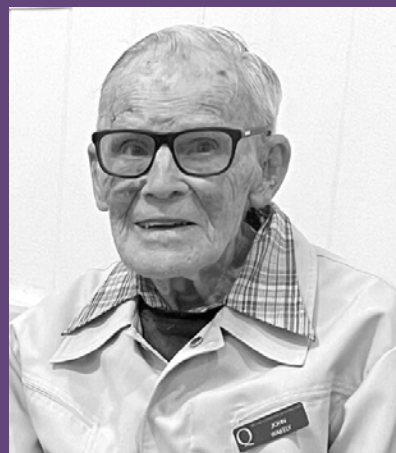
Women's Health and Services Alliance QLD powered by RizeUp Australia, ASHM, GynaeHealth Specialised Care, True Relationships & Reproductive Health, WorkUP QLD and Avid Reader.

In Memoriam

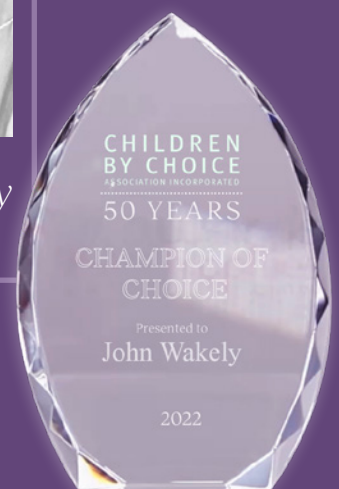
John Wakely was integral to the establishment of Children by Choice as a co-founder and can be attributed as the person who gave our organisation its famous name. He remained committed to the organisation for the past fifty years, consistently attending events and AGMs, as well as our 50th Anniversary Gala Dinner where he was honoured as a "Champion for Choice".

John's profound legacy will continue to live on through the ongoing work of Children by Choice.

Thank you, John, for your lifelong dedication to fighting for reproductive rights in Queensland.



Vale, John Basil Wakely
19/09/1929 - 25/11/2022



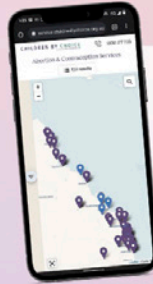
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Children by Choice
Association Incorporated
ABN: 51 809 774 188

Financial Report

Year ended 30 June 2023

Children by Choice Association Incorporated
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue – Normal Operations	4	1,172,204.25	980,613.79
Revenue - Other	4	25,961.12	5,185.06
Total Revenue		1,198,165.37	985,798.85
Expenses			
Anniversary Dinner		(16,848.36)	0
Assets – minor		(8,243.18)	(26,999.10)
Audit, legal and consultancy fees		(9,808.84)	(26,380.80)
Conference expenses – Aug 2022		(42,685.70)	0
Conference expenses – other		(2,392.83)	0
Cost of goods sold		(7,265.34)	0
Client support services, including computer expenses		(56,529.59)	(58,854.01)
Depreciation and amortization expense		(53,725.70)	(36,197.50)
Employee benefits expense		(860,239.62)	(850,108.52)
Insurance		(12,109.09)	(12,918.17)
Investment expenses		(3,785.55)	0
Meeting expenses		(7,704.36)	(6,197.44)
Motor vehicle and travel expenses		(19,676.77)	(6,102.60)
Operating expenses		(33,810.11)	(16,341.96)
Property expenses		(37,492.40)	(68,602.45)
Project expenses		(23,858.15)	(38,101.44)
Staff training and development expenses		(10,076.77)	(4,287.64)
Website, Publications and resources		(17,894.16)	(35,007.44)
Total Expenses		1,224,146.52	1,153,415.15
Loss before income tax expense		(25,981.15)	(167,616.30)
Income tax expense		-	-
Loss after income tax expense for the year attributable to the members of Children by Choice Associated Inc		(25,981.15)	(167,616.30)
Other comprehensive income for the year, sale of building		0	370,441.00
		<u>(25,981.15)</u>	<u>202,824.70</u>
Other comprehensive expenses for the year, sale of building		0	(19,607.20)
Total comprehensive loss for the year attributable to the members of Children by Choice Associated Inc		<u>(25,981.15)</u>	<u>183,217.50</u>

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

Children by Choice Association Incorporated
Statement of financial position
As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	5	395,004.82	1,385,080.30
Debtors and prepayments		22,700.26	85,685.06
Perpetual Investment – short term, at market value		196,736.00	0
Total current assets		<u>614,441.08</u>	<u>1,470,765.36</u>
Non-current assets			
Bond – Pace Property		24,604.31	24,604.31
Perpetual Investment, at market value	6	798,001.74	0
Right of Use assets - Lease	7	452,191.30	505,917.00
Total non-current assets		<u>1,274,797.35</u>	<u>530,521.31</u>
Total assets		<u>1,889,238.43</u>	<u>2,001,286.67</u>
Liabilities			
Current liabilities			
Accruals and other		1,950.00	15,307.44
Creditors		5,936.17	10,763.36
Credit Cards		2,010.98	2,351.01
Conference receipts in advance		1,363.65	78,854.39
Dinner – 50 th in advance		0	7,546.60
Employee Provisions		50,680.40	39,686.92
Grants – Unexpended		147,840.51	106,378.06
GST		14,345.52	18,320.98
Lease liabilities – ROUA		63,600.00	39,952.00
PAYG withheld		11,389.00	11,068.00
Unrealised revaluation Gains/Losses		8,644.44	0
Total current liabilities		<u>307,760.67</u>	<u>330,227.76</u>
Non-current liabilities			
Employee provisions		18,866.98	18,866.98
Lease liabilities - ROUA		415,597.00	479,197.00
Total non-current liabilities		<u>434,463.98</u>	<u>498,063.98</u>
Total liabilities		<u>742,224.65</u>	<u>828,291.74</u>
Net assets		<u>1,147,013.78</u>	<u>1,172,994.93</u>
Equity			
Retained surpluses		1,147,013.78	1,172,994.93
Total equity		<u>1,147,013.78</u>	<u>1,172,994.93</u>

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

Children by Choice Association Incorporated
Statement of changes in equity
For the year ended 30 June 2023

	Retained surpluses \$	Revaluation Surplus \$	Total equity \$
Balance at 1 July 2021	638,761.18	355,766.00	1,172,994.93
Total comprehensive income for the year	183,217.50	0	183,217.50
Adjustment to revaluation surplus	355,766.00	(355,766.00)	-
Balance at 30 June 2022	<u>1,172,994.93</u>	<u>-</u>	<u>1,172,994.93</u>
	Retained surpluses \$	Revaluation surplus \$	Total equity \$
Balance at 1 July 2022	1,172,994.93	0	1,172,994.93
Total comprehensive income for the year	(25,981.15)	0	(25,981.15)
Balance at 30 June 2023	<u>1,147,013.78</u>	<u>0</u>	<u>1,147,013.78</u>

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

Children by Choice Association Incorporated
Statement of cashflows
For the year ended 30 June 2023

	2023	2022
	\$	\$
CASHFLOWS FROM OPERATING ACTIVITIES		
Receipts from customers, govt and others	1,261,543.27	1,298,827.46
Interest received	6,564.22	5,185.06
Payments to Suppliers and employees	(1,215,781.67)	(1,215,886.37)
Interest Paid	(16,628.31)	(10,765.82)
	<u>35,697.51</u>	<u>77,360.33</u>
Net cash provided by (used in) operating activities	35,697.51	77,360.33
CASH FLOWS FROM INVESTING ACTIVITIES		
	\$	\$
Net proceeds for sale of assets	0	410,059.00
Purchase of Perpetual Investments	(985,820.99)	0
	<u>(985,820.99)</u>	<u>410,059.00</u>
Net cash provided by (used in) investing activities	(985,820.99)	410,059.00
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Repayment of lease liabilities – Principal only	(39,952.00)	(28,870.00)
	<u>(39,952.00)</u>	<u>(28,870.00)</u>
Net cash provided by (used in) financing activities	(39,952.00)	(28,870.00)
Net increase (decrease) in cash held	(990,075.48)	458,549.33
Cash at beginning of period	1,385,080.30	926,530.97
	<u>395,004.82</u>	<u>1,385,080.30</u>
Cash at end of reporting period	395,004.82	1,385,080.30
RECONCILIATION OF NET SURPLUS/DEFICIT TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating Result	(25,981.15)	183,217.50
- Depreciation	53,725.70	36,197.50
- Right of use asset interest	16,623.00	10,762.00
- (Increase)/decrease in receivables	63,095.36	(80,383.89)
- Increase/(decrease) in payables	(44,367.45)	63,029.02
- Increase/(decrease) in provisions	10,993.50	(29,863.89)
- Increase/(decrease) in contract liability	(38,391.45)	(105,597.91)
	<u>35,697.51</u>	<u>\$77,360.33</u>
Net cash provided by (used in) operating activities	35,697.51	\$77,360.33

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

Children by Choice Association Incorporated
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act (QLD). The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Children by Choice Association Incorporated.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sales revenue

Events, fundraising and raffles are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Children by Choice Association Incorporated
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies (continued)

Grants

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

The incorporated association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Contract assets

Contract assets are recognised when the incorporated association has transferred goods or services to the customer but where the incorporated association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Children by Choice Association Incorporated
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies (continued)

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Freehold improvements	15 years
Plant and equipment	3-7 years
Motor vehicles	5-7 years
Office equipment	3-5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Right of Use Assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The association rents business premises at Toowong. The lease is for an initial period of 5 years with a 5 year option term. The value of the lease is shown as an Asset. This amount is depreciated over the term of the lease.

The liability for the lease is shown in Current and Non-Current Liabilities as follows:

Current		Non-Current	
Lease Liability	63,600	Lease Liability	415,597
Total Current	<u>63,600</u>	Total Non-Current	<u>415,597</u>

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Children by Choice Association Incorporated
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies (continued)

Contract liabilities

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

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

Children by Choice Association Incorporated
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies (continued)

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2023. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Economic dependence

Children by Choice Association Incorporated is dependent on State Government funding for a major portion of its revenue used to operate the business. At the date of this report the committee have no reason to believe that the State Government will not continue to support Children by Choice Association Incorporated.

Comparative Figures

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

When an entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, the prior year figures have been adjusted accordingly.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Children by Choice Association Incorporated
Notes to the financial statements
30 June 2023

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3 Events After Reporting Period

There are no matters or circumstances that have arisen since 30 June 2023 that have significantly affected, or may significantly affect the association's operations, the results of those operations, or the association's state of affairs in future financial years.

Note 4. Revenue and Other Revenue

	2023	2022
	\$	\$
Revenue – Normal Operations		
<i>Revenue from Government Grants</i>		
Department of Justice and Attorney General	838,428.00	739,185.00
	<u>838,428.00</u>	<u>739,185.00</u>
<i>Other revenue</i>		
Conference	130,907.22	-
Donations	80,000.16	38,521.21
Funding – not recurrent	97,231.22	185,685.47
Fee for service	17,076.55	15,473.17
Memberships	1,859.84	1,748.94
Sales of Merchandise	6,701.26	-
	<u>333,776.25</u>	<u>241,428.79</u>
Total Revenue – Normal Operations	1,172,204.25	980,613.79
Revenue - Other		
Asset Sales	30.00	0
Dividends/Frinking Credits on Investments	19,366.90	0
Interest	6,564.22	5,185.06
	<u>25,961.12</u>	<u>5,185.06</u>
Total Other Revenue	25,961.12	5,185.06
Total Revenue	<u>1,198,165.37</u>	<u>985,798.85</u>

Children by Choice Association Incorporated
Notes to the financial statements
30 June 2023

Note 5. Cash and cash equivalents

	2023	2022
	\$	\$
Petty Cash	77.66	548.65
Bendigo Bank Account 63300 130852122	11,148.38	11,387.12
Bendigo Bank Account 633000 163873698 Cash Investment	336,572.41	1,052,553.61
Paypal	1,212.03	344.27
Square	-	550.00
Give Now	2,386.40	4,627.32
Perpetual Investment Account - Long Term – Bank Account	13,145.91	-
Perpetual Investment Account – Short Term – Bank account	5,857.72	-
Term Deposit – Bank Guarantee Bond	24,604.31	-
Term Deposit – Bendigo Bank #2	-	315,069.33
	<u>395,004.82</u>	<u>1,385,080.30</u>

Note 6. Non-Current Assets

	2023	2022
	\$	\$
Perpetual Investment – Non Current – at market value	798,001.74	-
	<u>790,093.30</u>	<u>-</u>

Note 7. Right of Use Asset

The organisation has one head office leased for a term of 5 years with a further 5 year option.

i) AASB 16 related amounts recognized in the Balance Sheet:

ROUA Leased buildings	537,257.00	537,257.00
Accumulated depreciation	(85,065.70)	(31,340)
	<u>452,191.30</u>	<u>505,917.00</u>

ii) AASB 16 related amounts recognized in the Statement of Profit & Loss

Depreciation charge related to Right-Of-Use Assets	53,725.70	31,340.00
Interest expense on ROUA - lease liabilities	16,623.00	10,762.00

Note 8. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2023 and 30 June 2022.

Children by Choice Association Incorporated
Officers' declaration
30 June 2023

In the officers' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012, the Charitable Fundraising Act 1991 and associated Queensland regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the officers

A handwritten signature in black ink, appearing to be 'Sk', is written above a horizontal line.

Dated: 27th October 2023

At: Brisbane



**Independent Audit Report
to the Members of Children by Choice Association Incorporated**

Report on the Audit of the Financial Report

Opinion

I have audited the accompanying financial report, being a special purpose financial report of Children by Choice Association Incorporated which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the officer's declaration on the annual financial statements giving a true and fair view of the financial position and performance of the association.

In my opinion, except for the effects of the matters described in the Emphasis of Matter sections of my report, 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).

- (i) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Did not audit prior year Financials

I did not audit the financial statements of the Association for the 2022 year. I have relied on the financial statement balances at 30 June 2022. There is no reason to believe that these figures are not correct at that date. My opinion is not modified in respect of this matter.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 2 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 Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Emphasis of Matter – Economic Dependence

I draw attention to note 2 – Economic dependence. Children by Choice Association Incorporated's ability to continue as a going concern is dependent on funding arrangements with the State Government. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern.
- If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future

events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Signed: *Sally Byrne*
SALLY A. BYRNE
NORCREST BUSINESS SERVICES

Dated at: 20 Rose Street Godwin Beach Qld 4511

Dated this: 19th day of October 2023

CHILDREN BY CHOICE

ASSOCIATION INCORPORATED

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