



PACT
Support, Educate, Empower

Protect All Children Today Limited

ABN 38 133 812 087

ACN 658 438 478

Financial Report for the Year Ended 30 June 2025

Contents

	pages
Directors' Report	1
Statement of Profit and Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Directors' Declaration	18
Audit Report	19

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2025.

Directors

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

Melanie Mayne-Wilson (Chair)
Catherine Lee
Stephen Blanchfield
Amanda O'Brien
Stephen Wockner
Maxwell Walters

Objectives

PACT's objects, under our constitution, are to:

- Provide education, information and support to victims and witnesses throughout the legal and court process
- Act as a point of referral and coordination for related services that will help victims and witnesses cope with the situation, heal and thrive afterwards
- Advocate on behalf of victims and witnesses to improve the support available to them from community service, government and private organisations.
- Advocate on behalf of victims and witnesses to influence policy and legislation that promotes the best interests of victims and witnesses.

The short-term objective of PACT is to maintain and improve the quality delivery of court support services for child and adult victims or witnesses of crime across Queensland as they engage with the state legal system by supporting, educating and empowering them.

The long-term objectives of PACT are to deliver quality services, empower our community, improve PACT branding and ensure long-term sustainability.

Strategy for achieving the objectives

PACT's strategy to achieve its objectives is to:

- Monitor, and where required, improve services provided to victims and witnesses of crime in Queensland
- Address immediate and ongoing funding sustainability needs by looking to diversify income streams
- Align organisational culture to build harmony across the PACT community
- Build PACT's voice across the sector through advocacy and lobbying of social policy makers, funding partners and government agencies.

Principal activities

During the financial year, the continuing principal activities of PACT have been the delivery of services to over 2,500 child and adult victims and witnesses of crime. PACT does this through a unique business model, relying on the generosity of volunteers to deliver much-needed support services. By supporting, educating and empowering victims and witnesses of crime, PACT assists them to be heard without fear or compromise. These services reduce the re-traumatisation of children and adults, allowing them to realise their strength on their journey through the legal and court system, and the stage beyond.

Performance measures

PACT measures its performance in learning and development outcomes, quality of internal processes, financial stewardship and client and stakeholder engagement.

Key performance measures include financial outcomes, service delivery levels, and client and stakeholder feedback.

Information on directors

Name: Melanie Mayne-Wilson
Title: Director
Qualifications: BA Comms, FGIA, FAICD
Experience and expertise: Melanie Mayne-Wilson is an experienced senior executive and non-executive director with over twenty years experience in senior roles advising boards and executive teams of large, complex organisations through significant change, protecting and advancing their corporate reputations and social license to operate. With a background in public affairs, fundraising and governance, Melanie was previously General Manager of Marketing and Fundraising for the Royal Flying Doctor Service (South Eastern) and the Queensland State Manager for the Australian Institute of Company Directors. Melanie is also a board member of Anglicare Southern Queensland, the Children's Book Council of Australia, the AMA (QLD) Foundation and ARAFMI QLD. Melanie is also a Member of the Queensland State Council for the Governance Institute of Australia. Chairperson. Finance, Audit & Risk Committee
Special responsibilities:

Name: Amanda O'Brien
Title: Director
Qualifications: BA, LLB, Admitted to practise as a Solicitor of the Supreme Court of Queensland (2003)
Experience and expertise: Amanda is the Assistant Director-General and Principal Registrar of the Supreme and District Courts in Brisbane. She holds qualifications in law and in justice administration and was admitted to practice as a solicitor of the Supreme Court of Queensland in 2003. Commencing her career with the Department of Justice over 30 years ago, Amanda has extensive experience in courts management, justice administration and in legal practice and procedure.
Special responsibilities: None

Name: Stephen Blanchfield
Title: Director
Qualifications: Detective Inspector, Queensland Police Service
Experience and expertise: Stephen has almost 30 years policing experience, with more than 20 years as an investigator. Stephen has worked in regional two-person stations and in challenging urban areas. He commenced in the specialised field of child protection in 1991. He worked in Homicide, Child and Sexual Assault and Fraud and Cyber Crime. He was Investigations Leader of the murder of Daniel Morcombe. He was instrumental in implementing the QPS Investigative Interviewing Strategy, travelling to the UK in 2014 to undertake training and becoming one of the first QPS members to be an Interview Advisor. In December 2015 he was promoted to Detective Inspector, Major and Organised Crime Squad, South Eastern Region. In October 2018 he returned to child protection as Operations Manager, Child Trauma and Sexual Crime Unit, State Crime Command.
Special responsibilities: None

Protect All Children Today Limited
Directors' report
30 June 2025

Name: Catherine Lee
Title: Director
Qualifications: RN, DipOHN, GradCertMgt, GradDipOHS, MA(Res), C.OHSPProf (AIHS)
Experience and expertise: An experienced OHS management consultant, Certified Occupational Health and Safety Professional (Australian Institute of Health and Safety), Catherine assists client organisations achieve their strategic objectives through cultural change and business improvement. Catherine is a member of the Australian Institute of Company Directors and the Australian Institute of Management Consultants. She is the Director of Lethbridge Piper and Associates and Director and Founder of The Neurodiverse Safe Work Initiative.

Special responsibilities: None

Name: Stephen Wockner
Title: Director
Qualifications: BSc, Master of Technology Management, GAICD
Experience and expertise: Stephen brings to our organisation extensive experience in Executive, Information, Technology, Risk and organisational management. He is certified in Program and Project Management and has over 40 years of achievements in the IT industry specialising in Project Management and Business Process reengineering. He brings wide-ranging knowledge, professional experience and involvement in community groups as a non executive director for Southern Cross Care Qld, Common Ground Qld, TransitCare and LifeBridge.

Special responsibilities: Finance, Audit & Risk Committee

Name: Maxwell Walters OAM FCA
Title: Director
Qualifications: BCom, Fellow of the Institute of Chartered Accountants
Experience and expertise: Max was a senior manager at Touche Ross & Co (now KPMG) and then Finance Director of the Seven Network in Queensland. He was subsequently a CEO for 21 years, 18 years with Seven in Adelaide and Brisbane, and 3 years with Queensland Cricket. Max was awarded an OAM for his service to the media, cricket and the community and has spent a total of 40 years on charitable and not for profit Boards.

Special responsibilities: Finance, Audit & Risk Committee

Protect All Children Today Limited
Directors' report
30 June 2025

Company Secretary

To be appointed.

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') held during the year ended 30 June 2024, and the number of meetings attended by each director were:

	Full Board	
	<u>Attended</u>	<u>Held</u>
Melanie Mayne-Wilson	4	4
Amanda O'Brien	3	4
Stephen Blanchfield	3	4
Catherine Lee	2	4
Stephen Wockner	4	4
Maxwell Walters	4	4

* Leave of absence Oct 2024

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Contributions on winding up

In the event of the company being wound up, ordinary members are required to contribute a maximum of \$10 each. Life members and non-voting members are not required to contribute.

The total amount that members of the company are liable to contribute if the company is wound up is \$700, based on 70 current ordinary members.

Auditor's independence declaration

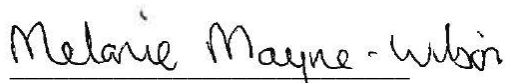
A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

In the past financial year, PACT achieved a surplus through tighter cost control and careful expenditure management. This included filling staff vacancies more efficiently, carrying vacancies for short periods to reduce salary costs, and benefiting from increased government funding.

While we have seen a slight reduction in referral numbers for the previous year, PACT remains above contracted expectations. This change reflects sector-wide trends, shifts in referral patterns, the inclusion of adult clients, and variations in staff and volunteer profiles.

On behalf of the directors



Melanie Mayne-Wilson
Chair

27 October 2025
Brisbane



PKF Brisbane Audit
ABN 33 873 151 348
Level 2, 66 Eagle Street
Brisbane, QLD 4000
Australia

+61 7 3839 9733
brisbane@pkf.com.au
pkf.com.au

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF PROTECT ALL CHILDREN TODAY LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been no contraventions of:

- (a) the auditor independence requirements of section 60-40 of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

PKF

PKF BRISBANE AUDIT

A handwritten signature in black ink, appearing to read 'T. F. Cronin', written in a cursive style.

TIMOTHY CRONIN
PARTNER

BRISBANE
27 OCTOBER 2025

PROTECT ALL CHILDREN TODAY LIMITED

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	NOTE	2025 \$	2024 \$
REVENUE			
Grant Income	2	1,422,925	1,418,697
Burrell Investment Income	3	22,186	13,205
Donations		10,061	4,545
Interest Received - Bank		4,499	2,385
Other Income		530	264
TOTAL REVENUE		1,460,201	1,439,096
 EXPENSES			
Audit Fees		7,279	5,409
Burrell Management Fees		7,719	9,095
Board Governance		7,300	-
Client Resources		64,822	39,917
Computer Expenses		89,157	73,051
Depreciation		341	85
Meetings & Functions		35,310	4,862
Insurance		4,388	6,484
Miscellaneous		5,359	8,845
Printing, Postage and Stationery		19,974	18,273
Staff Expenses	4	691,321	656,265
Staff Recruitment		9,525	366
Telephone		4,113	1,934
Staff Travel and Accommodation Expenses		10,974	8,514
Volunteer Expenses	5	177,570	136,774
TOTAL EXPENSES		1,135,152	969,874
 SURPLUS/(DEFICIT) BEFORE INCOME TAX		325,049	469,222
 INCOME TAX EXPENSE		-	-
 SURPLUS/(DEFICIT) FOR THE YEAR		325,049	469,222
 OTHER COMPREHENSIVE INCOME			
Net change in fair value of investments		47,956	60,676
 TOTAL OTHER COMPREHENSIVE INCOME FOR THE YEAR		47,956	60,676
 TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		373,005	529,898

The accompanying notes form part of these financial statements.

PROTECT ALL CHILDREN TODAY LIMITED

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	NOTE	2025 \$	2024 \$
CURRENT ASSETS			
Cash and Cash Equivalents		591,946	322,294
Burrell Working Account		313,031	301,399
Burrell Strategic Account		770,172	730,158
Prepayments		51,051	-
Net GST Receivables (Payables)		15,475	(23,288)
TOTAL CURRENT ASSETS		1,741,675	1,330,563
NON-CURRENT ASSETS			
Plant and Equipment	6	-	341
TOTAL NON-CURRENT ASSETS		-	341
TOTAL ASSETS		1,741,675	1,330,904
CURRENT LIABILITIES			
Payables and Accruals	7	107,347	39,642
Provision for Annual Leave		50,296	61,983
Provision for Long Service Leave		-	22,549
TOTAL CURRENT LIABILITIES		157,643	124,174
NON CURRENT LIABILITIES			
Provision for Long Service Leave		14,321	10,024
TOTAL NON CURRENT LIABILITIES		14,321	10,024
TOTAL LIABILITIES		171,964	134,198
NET ASSETS		1,569,711	1,196,706
EQUITY			
Retained Earnings		1,550,972	1,202,027
Reserves	8	18,739	(5,321)
TOTAL EQUITY		1,569,711	1,196,706

The accompanying notes form part of these financial statements.

PROTECT ALL CHILDREN TODAY LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Reserves	Retained Earnings	Total
		\$	\$	\$
Balance at 30 June 2023		(32,560)	699,368	666,808
Deficit for the year		-	469,222	469,222
Other comprehensive income:				
Net change in fair value of investments		60,676	-	60,676
Transfer to retained earnings on disposal of investments	1(i)	(33,437)	33,437	-
Balance at 30 June 2024		(5,321)	1,202,027	1,196,706
Balance at 30 June 2024		(5,321)	1,202,027	1,196,706
Surplus/(Deficit) for the year		-	325,049	325,049
Other comprehensive income:				
Net change in fair value of investments		47,956	-	47,956
Transfer to retained earnings on disposal of investments	1(i)	(23,896)	23,896	-
Balance at 30 June 2025		18,739	1,550,972	1,569,711

The accompanying notes form part of these financial statements.

PROTECT ALL CHILDREN TODAY LIMITED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Grant funding receipts		1,419,023	1,405,354
Receipts from various sources		(65,944)	983
Donations		10,061	4,546
Payments to suppliers		(1,116,485)	(945,134)
Interest received		4,499	2,385
Burrell Investment Receipts		22,186	13,205
Net cash used in operating activities		273,340	481,339
Cash flows from investing activities			
Net movement in investments		(3,688)	(291,980)
Net cash provided by investing activities		(3,688)	(291,980)
Net increase / (decrease) in cash held		269,652	189,359
Cash at beginning of financial year		322,294	132,935
Cash at end of financial year		591,946	322,294

The accompanying notes form part of these financial statements.

PROTECT ALL CHILDREN TODAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION

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.

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The Directors have determined that Protect All Children Today Limited is not a reporting entity. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

The financial report has been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the following significant accounting policies, which the Directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated. The amounts presented in the financial report have been rounded to the nearest dollar.

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

a) **Property, Plant and Equipment**

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

Plant and Equipment and Motor Vehicle

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

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

Depreciation

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

b) **Employee Benefits**

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

PROTECT ALL CHILDREN TODAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION (continued)

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

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

d) **Revenue and Other Income**

Operating Grants, Donations and Bequests

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the entity: – identifies each performance obligation relating to the grant

– recognises a contract liability for its obligations under the agreement – recognises revenue as it satisfies its performance obligations. Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

– recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);

– recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and

– recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Interest revenue is recognised using the effective interest method.

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

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

e) **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

f) **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period that remain unpaid. The balance is recognized as a current liability with the amounts normally paid within 30 days of recognition of the liability.

g) **Income Tax**

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

PROTECT ALL CHILDREN TODAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION (continued)

h) **Reserves**

- **Investment Revaluation Reserve**

Movements in the fair values of financial assets are accumulated in the Investment Revaluation Reserve.

It is the policy of Protect All Children Today Limited to transfer the balance in the reserves to Retained Earnings upon the disposal of the assets.

i) **Financial Assets**

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value. Movements in fair value are recognised through the investment revaluation reserve.

j) **Economic Dependence**

Protect All Children Today Limited is dependent on the Department of Justice of Attorney-General for the majority of its revenue used to operate the business. At the date of this report, the Directors have no reason to believe the Department will not continue to support Protect All Children Today Limited.

k) **Contract liabilities**

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

l) **Critical accounting judgements, estimates and assumptions**

In applying the accounting policies for revenue recognition, management has exercised significant judgement in assessing whether grant funding received (per Note 2) during the year contains sufficiently specific performance obligations under an enforceable agreement, as required by AASB 15 *Revenue from Contracts with Customers*. Management has determined that the grant agreements do not contain sufficiently specific performance obligations. As such, grant income has been recognised in accordance with AASB 1058 *Income of Not-for-Profit Entities*.

PROTECT ALL CHILDREN TODAY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
NOTE 2 – GRANT INCOME		
Justice and Attorney General Grant	947,503	911,587
Victim Supporting Funding Program	475,422	487,949
CBGF Grant	-	13,934
Other Grants	-	5,227
	1,422,925	1,418,697

NOTE 3 – BURRELL INVESTMENT INCOME		
Franking credits refunded	7,542	9,073
Interest Received	14,644	4,132
	22,186	13,205

NOTE 4 – STAFF EXPENSES		
Superannuation	69,853	61,125
Wages	596,306	560,718
Workcover	8,744	7,033
Staff Training & Professional Development	1,955	589
Staff Fuel & Transportation Expense	3,902	5,822
Annual & Long Service Leave Movement	10,561	14,536
Other Employee Expenses	-	6,442
	691,321	656,265

NOTE 5 – VOLUNTEER EXPENSES		
Volunteer Contributions	45,502	35,375
Volunteer Other Expenses	2,258	9,574
Volunteer Petrol Contributions	48,078	34,697
Volunteer Recruitment	1,734	2,175
Volunteer Training	29,589	3,698
Volunteer On-Line Induction	-	1,544
Volunteer EAP (63100)	6,150	-
Volunteer Travel Costs	4,301	2,107
Volunteer Conference Costs	39,958	47,604
	177,570	136,774

	2025	2024
	\$	\$
NOTE 6 – PLANT AND EQUIPMENT		
Plant and Equipment at Cost	18,402	18,402
Less: Accumulated Depreciation	(18,402)	(18,061)
Motor Vehicle at Cost	20,460	20,460
Less: Accumulated Depreciation	(18,539)	(18,539)
Less: Motor Vehicle Sales	(1,921)	(1,921)
Computers at Cost	39,339	39,339
Less: Accumulated Depreciation	(39,339)	(39,339)
	<u>-</u>	<u>341</u>

NOTE 7 – PAYABLES AND ACCRUALS

Trade creditors	68,820	23,637
PAYG payable	18,446	8,437
Superannuation payable	9,713	4,157
Visa	-	3,411
Wages payable	10,368	-
	<u>107,347</u>	<u>39,642</u>

NOTE 8 – RESERVES

Investment Revaluation Reserve

Opening balance at 1 July 2024	(5,321)	(32,560)
Net change in fair value of investments	47,956	60,676
Transfer to retained earnings on disposal of investments	(23,896)	(33,437)
Closing balance at 30 June 2025	<u>18,739</u>	<u>(5,321)</u>

The closing investment revaluation reserve balance of 18,739 represents the difference between the cost and the market value as at 30 June 2025 of the ASX listed investments in the Company's Burrell investment working and strategic accounts and realisation of previous gains and losses.

Valuation movement:

Strategic Account ASX Listed Stock – cost at 30 June 2025	<u>650,458</u>	<u>648,860</u>
Strategic Account ASX Listed Stock – market value at 30 June 2025	<u>669,197</u>	<u>643,539</u>
Closing balance of reserves	<u>18,739</u>	<u>(5,321)</u>

PROTECT ALL CHILDREN TODAY LIMITED

DIRECTORS' DECLARATION

NOTE 9 – REMUNERATION OF AUDITORS

During the financial year the following fees were paid or payable for services provided by PKF Brisbane:

Audit of the financial statements including preparation of financial statements	<u>5,950</u>	<u>5,670</u>
---------------------------------------------------------------------------------	--------------	--------------

NOTE 10 – RELATED PARTY TRANSACTIONS

Transactions with related parties

There were no transactions with related parties during the current or previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current or previous reporting date.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

The company had no commitments or contingencies during the year ended 30 June 2025.

NOTE 12 – EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

	2025	2024
	\$	\$
NOTE 14 – RECONCILIATION OF OPERATING PROFIT AFTER INCOME TAX TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Operating surplus/(deficit)	325,049	469,222
Depreciation	341	85
Charges to provision	(29,939)	14,536
Changes in operating assets and liabilities		
(Increase)/decrease in receivables	(89,816)	29,859
(Increase)/decrease in other assets	-	-
Increase/(decrease) in payables	67,705	8,353
Increase/(decrease) in other liabilities	-	(40,716)
	<u>273,340</u>	<u>481,339</u>

PROTECT ALL CHILDREN TODAY LIMITED

DIRECTORS' DECLARATION

The directors have determined that Protect All Children Today Limited is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report.

In the opinion of the directors:

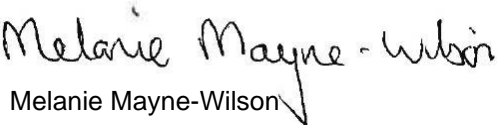
(a) The financial statements and notes as set out on pages 3 to 17 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:

(i) comply with Australian Accounting Standards as described in Note 1 to the financial statements and the *Australian Charities and not-for-profits Commission Regulation 2025*; and

(ii) give a true and fair view of the financial position of Protect All Children Today Limited as at 30 June 2025 and of its performance for the year ended on that date.

(b) There are reasonable grounds to believe that Protect All Children Today Limited will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board of Directors and is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2022*.



Melanie Mayne-Wilson

Director

Signed this 27 October 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PROTECT ALL CHILDREN TODAY LIMITED

Report on the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Protect All Children Today Limited (“the Company”), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors’ declaration.

In our opinion the financial report of the Company is in accordance with the *Australian Charities and Not-for-Profit Commission Act 2012*, including:

- a) Giving a true and fair view of the Company’s financial position as at 30 June 2025 and of its performance for the year ended on that date; and
- b) Complying with Australian Accounting Standards to the extent described in Note 1 *Division 60 of the Australian Charities and Not-for-Profit Commission Regulation 2022*.

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

Independence

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



Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the director's financial reporting responsibilities under the *Australian Charities and Not-for-Profit Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Directors' Responsibilities for the Financial Report

The directors of the Company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report are appropriate to meet the needs of the members and requirements of the *Australian Charities and Not-for-Profit Commission Act 2012*.

The directors' responsibilities also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individual or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.



PKF

PKF BRISBANE AUDIT

T. F. Cronin

TIMOTHY CRONIN
PARTNER

27 OCTOBER 2025
BRISBANE