

National Centre for Childhood Grief Australia Limited

(A Company Limited by Guarantee)

**Special Purpose Financial Report
For the year ended 30 June 2024**

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
A. B. N. 79 098 660 130

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NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
A. B. N. 79 098 660 130

DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30th June 2024.

DIRECTORS

The names of directors in office at the date of this report and during the financial year are as follows:

E. Delannoy
E. Mann
A. Marchant
R. McRobbie
M. Steinberg (resigned 6 December 2023)
A. Nealon (appointed 16 September 2024)
N. Wood (appointed 16 September 2024)

PRINCIPAL ACTIVITY

To develop and maintain a centre of clinical excellence to ensure that all bereaved children in Australia have access to appropriate support as they grieve, and to provide training and support for those who care for them.

No significant change in the nature of these activities occurred during the year.

OPERATION RESULTS

The net profit after providing for income tax amounted to \$535,684 (2023 net profit \$282,243).

DIVIDENDS PAID OR RECOMMENDED

The directors are prohibited from payment of dividends pursuant to the company's Constitution.

REVIEW OF OPERATIONS

In Financial Year 2024 the demand for the NCCG's counselling and community support services increased as it has consistently done over a number of years. Providing online counselling is now a core part of the NCCG's service having been developed during the Covid 19 pandemic period.

In Financial Year 2024 our services included specialist individual counselling, group programs for children and adults, adventure camps, outreach care to bereaved communities and organisations, professional education, and the publication of support resources for bereaved families.

The need for our services continues to grow. In Financial Year 2024:

- We supported 491 bereaved children aged 3-17 years, which reflected a 13% increase on the previous year and a 106% increase over the last 5 years;
- We supported 306 bereaved adults, a 30% increase on the previous year;
- We provided 2380 sessions of specialist bereavement counselling.

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DIRECTORS' REPORT

Thank you to all our donors this year who supported these services, including in alphabetical order: Abbvie, Bendigo Bank Lindfield & Districts, CommBank Staff Foundation and local branches, Emily's Wish Foundation, Fight MND, Foundation of Graduates in Early Childhood Studies, Help Street Foundation, HNECC Primary Health Network, ICAP, Impact 100 Sydney North, Intersource, James N Kirby Foundation, Lord Mayor's Charitable Foundation through the Eldon & Anne Foote Trust, Macquarie Group Foundation, Pepper Money, Rotary Club of Eastwood/Gladesville, Rotary Club of Hornsby District, Rotary Club of Ku-ring-gai, Rotary Club of Wahroonga, The late Eric and Ruth Stevenson, Third Link Investment Managers, Thyne Reid Foundation, Turks, Westfield Hornsby and several other private individuals, community organisations, businesses and family foundations who made generous donations to support the work of the NCCG. We receive minimal government funding, which means that this support is integral to the viability of the charity.

Our ability to provide these much-needed and highly valued counselling services and programs for bereaved children aged 3-17 years and adults is due mainly to the commitment of our skilled counsellors and support staff. The Board would like to thank our staff for their dedication and professionalism throughout the year.

SIGNIFICANT CHANGES IN STATE OF AFFAIRS

None.

AFTER BALANCE DATE EVENTS

None

LIKELY DEVELOPMENT

None

INFORMATION ON DIRECTORS

Details of Directors qualification and experience are as follows:

Robert James McRobbie – Non-Executive Chairman

Robert McRobbie was appointed to the Board on 26 February 2015. He was appointed Non-Executive Chairman on 4 December 2018.

Robert has practised law in New South Wales in private practice and in the financial markets industry for several years. He is an Executive Director in the Legal Risk Management division of Macquarie Bank's Commodities and Global Markets group. During his years at Macquarie, Robert has been involved in a number of philanthropic projects, including as a member of a team providing legal assistance to First Nations communities.

Robert has degrees in law, arts and social sciences from Queensland University and the University of New South Wales. He has also completed a Postgraduate Certificate in Applied Finance at Macquarie University. Robert lives in the NSW Southern Highlands with his family.

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DIRECTORS' REPORT

Andrew Eric Marchant – Non-Executive Director

Andrew Marchant was appointed to the Board on 26 February 2015.

Andrew is a financial services professional with over 25 years of experience in advice, investment research, asset allocation, tax, trustee responsibilities and governance. Andrew's current role is Chief Investment Officer at Minchin Moore Private Wealth.

Andrew's interest in philanthropy was sparked during his career at Australia's largest professional trustee, where he was fortunate to support many high net-worth families, charitable trusts and for-purpose institutions in developing and managing their investment portfolios for the benefit of their beneficiaries.

Andrew is a member of the Sydney Eisteddfod Investment Committee and is qualified with a Bachelor of Commerce, a Graduate Diploma in Applied Finance and Investments and a Graduate Diploma in Financial Planning.

Dr Elizabeth Mann – Clinical Director

Liz is our Clinical Director, responsible for the day to day running of the centre, the clinical standards and training and supervision of the counsellors. Liz holds the following qualifications – MBBS, Post Grad Dip Counselling, Clinical Member CAPA, PACFA Reg.

Liz studied Medicine at the University of Sydney and worked as a GP for many years. Her special interest in Palliative Care and Bereavement Care led her to retrain as a Bereavement Counsellor. She completed a Postgraduate Diploma in General counselling, and subsequently specialised in Bereavement Counselling for adults and children under the tuition and supervision of Mal and Di McKissock.

Liz is married to Steve and is the proud mother (and mother-in-law) of five amazing children.

Emmanuelle Delannoy – Non-Executive Director

Emmanuelle started her career in Financial Services, before working as a strategy consultant, primarily for High Tech and Pharma/Biotech clients. She spent a few years as a partner in a small Silicon Valley brand strategy and innovation consultancy and is passionate about bringing creativity and lateral thinking to problem-solving.

She became involved informally with the NCCG in 2010 after meeting one of the Centre's counsellors and hearing first-hand about the critically important work this organisation and its counsellors perform every day.

After a few years of running a small-scale fundraising effort for the charity through work, she joined the Board in 2017 to broaden her impact.

Emmanuelle was educated in the US, earning her undergraduate degree in Mathematics and German Studies, and graduate degrees in International Studies and Business. She lives in Sydney with her husband and children.

Mark David Steinberg – Non-Executive Director (resigned 6 December 2023)

Mark retired from the Board on 6 December 2023 after serving since 26 February 2015 including holding the role of Chair from 2016 to 2018. The Board thanks Mark for his outstanding contribution during his time as Director.

**NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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DIRECTORS' REPORT

Amanda Nealon – Non-Executive Director (appointed 16 September 2024)

Amanda works in Financial Services and has more than 20 years of experience in consulting, strategy development, business operations and revenue generation. Her current role is ANZ COO for the Commodities & Global Markets business at Macquarie Group.

Amanda was first introduced to the work of the NCCG through a team fundraising initiative at Macquarie. She joined the Board in 2024 and feels very aligned to the important purpose of the NCCG having experienced her own Dad's death when she was a young child.

Nicholas John Wood – Non-Executive Director (appointed 16 September 2024)

Nick is a pragmatic, commercially focused accounting executive with broad experience, both in senior financial roles in the commercial arena, and in public practice with Ernst & Young.

Nick's career highlight to date is as an early-stage investor in what was probably the first true sourdough bakery in Australia. During his time with the company, he was an integral part of growing the business from one small bakery/cafe in Sydney turning over \$3m pa to what it was at the time of its successful sale to private equity in September 2018 – a national business turning over \$35m pa with bakery operations in 3 states.

Nick's interest in supporting the NCCG is a personal one, having personally suffered bereavement as a child himself. He lives in Sydney with his wife Barbara and is the proud father of three adult children.

INDEMNIFYING OFFICERS OR AUDITORS

The company has not, during or since the financial year, in respect of any person who is or has been an officer or auditor of the company or of a related body corporate:

indemnified or made any relevant agreement for indemnifying against liability, including costs and expenses in successfully defending legal proceedings; or

paid or agreed to pay a premium in respect of a contract insuring against a liability for the costs or expenses to defend legal proceedings.

**NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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DIRECTORS' MEETINGS

The number of directors' meetings held, and directors' attendance at those meetings during the financial year is recorded as follows:

	Attended	No. of Meetings Held
Emmanuelle Delannoy	7	8
Elizabeth Mann	8	8
Andrew Marchant	8	8
Robert McRobbie	8	8
Mark Steinberg	4	4

ENVIRONMENTAL ISSUES

The company's operations are not subject to environmental regulation under the law of the Commonwealth and State.

Signed in accordance with a resolution of the Board of Directors made pursuant to s298(2) of the Corporations Act 2001.

Signed in accordance with a resolution of the Board of Directors.

Director


.....
R McRobbie

Date: 12 November 2024

**NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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AUDITOR'S INDEPENDENCE DECLARATION

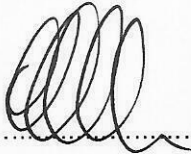
Under Section 60.40 of the Australian Charities and Not-For-Profits Commission Act 2012

To the directors of National Centre for Childhood Grief Australia Limited.

In relation to our audit of the financial report of National Centre for Childhood Grief Australia Limited for the year ended 30 June 2024, to the best of my knowledge and belief, there have been:

- (a) no contraventions of any applicable code of professional conduct in relation to the audit.

MOSER BLAND & CO



C. S. Moser

Partner

Chartered Accountant

Date: *12th November 2024*

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Income		
Donations Received	316,238	257,869
Counselling Revenue	72,819	83,480
Foundations/Grants Received	1,578,404	1,202,554
Interest Received	225	848
Training Course Sales	58,368	33,739
Merchandise Sales	18,765	19,112
	2,044,819	1,597,602
Expenditure		
Auditors Remuneration	19,926	11,824
Depreciation & capital items written off	17,183	35,726
Employee benefits expenses	906,556	833,075
Other expenses	565,470	434,734
	1,509,135	1,315,359
Profit/(Loss) for the year	535,684	282,243
Retained Earnings at the beginning of the financial year	-	-
Transfer (to)/from the Gift Fund	(535,684)	(282,243)
	-	-
Retained earnings the end of the year	-	-

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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BALANCE SHEET
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
Current assets			
Cash and cash equivalents	3	1,184,835	627,394
Trade and other receivables	4	27,103	25,480
Total current assets		1,211,938	652,874
Non-current assets			
Property, plant and equipment	5	87,108	83,605
Trade and other receivables	4	91,117	91,117
Total non-current assets		178,225	174,722
Total assets		1,390,163	827,596
Current liabilities			
Trade and other payables	6	58,098	96,216
Provisions	7	20,000	-
Total current liabilities		78,098	96,216
Non- Current liabilities			
Provisions	7	45,000	-
Total non- current liabilities		45,000	-
Total liabilities		123,098	96,216
Net assets		1,267,065	731,380
Equity			
Gift Fund		1,267,065	731,380
Total equity		1,267,065	731,380

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2024

		2024	2023
		\$	\$
	Note		
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from operating activities:			
Donations Received		316,238	257,869
Counselling Revenue		72,819	83,480
Foundations/Grants Received		1,578,404	1,202,554
Interest received		225	848
Training Course Sales		58,368	33,739
Merchandise Sales		18,765	19,112
Payments for operating activities		(1,466,692)	(1,402,346)
		<hr/>	<hr/>
Net Cash Provided by Operating Activities	1	578,127	195,256
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for property, plant and equipment		(20,686)	(91,145)
		<hr/>	<hr/>
Net Increase (Decrease) in Cash Held		557,441	104,111
Cash at the beginning of the financial year		627,394	523,283
		<hr/>	<hr/>
CASH AT THE END OF THE FINANCIAL YEAR	2	1,184,835	627,394
		<hr/> <hr/>	<hr/> <hr/>

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2024

	2024	2023
	\$	\$
Note		
NOTES TO THE STATEMENT OF CASH FLOWS		
NOTE 1.		
Reconciliation of Net Cash provided by Operating Activities to		
Operating Profit/(loss):		
Operating profit/(loss) after income tax	535,684	282,243
NON CASH FLOWS IN OPERATING PROFIT:		
Depreciation and Amortisation of		
Property, Plant & Equipment	17,183	8,839
Changes in Assets & Liabilities:		
Decrease (Increase) in receivables	(1,623)	(108,903)
Increase (Decrease) in creditors	(38,117)	13,077
Increase (Decrease) in provisions	65,000	-
	578,127	195,256
Net Cash Provided By (Used In)		
Operating Activities	578,127	195,256

NOTE 2.

RECONCILIATION OF CASH

For the purposes of the statement of cash flows, cash includes cash and at call deposits with banks, and investments in money market instruments, net of bank overdrafts. Cash at the end of financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash at bank and on hand	1,184,835	627,394
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NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

The financial statements cover the business of National Centre for Childhood Grief Australia Limited and have been prepared to meet the needs of stakeholders and to assist in the preparation of the tax return.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

The company is non-reporting since there are unlikely to be any users who cannot have their information needs satisfied by these Special Purpose Financial Statements.

The special purpose financial statements have been prepared in accordance with the significant accounting policies described below and do not comply with any Australian Accounting Standards unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of significant accounting policies

Revenue and other income

Revenue is recognised when the business is entitled to it.

Interest revenue

Interest is recognised using the effective interest method.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

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Grants

A number of the company's programs are supported by grants received.

Revenue from grants that are not subject to conditions are recognised when the company obtains control of the funds, economic benefits are probable and the amount can be measured reliably.

Where a grant is received on the condition that specified services are delivered to the grantor, revenue is recognised on the same basis as the above. Those grants are reviewed at year end to determine if any deferral of income is required.

Other income

Other income is recognised on an accruals basis when the company is entitled to it.

Employee Benefits

Provision is made for the company's liability for employee benefits. Those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Note	2024 \$	2023 \$
3 Cash and cash equivalents		
Cash on Hand	446	-
Moser Bland & Co Trust Account	91,499	87,505
Bank Accounts	1,091,466	533,028
Paypal Account	1,424	6,861
	<u>1,184,835</u>	<u>627,394</u>
4 Trade and other receivables		
Current		
Trade Debtors	27,103	25,480
	<u>27,103</u>	<u>25,480</u>
Non-Current		
Other Debtors – Rental Bonds Paid	91,117	91,117
	<u>91,117</u>	<u>91,117</u>
5 Property, plant and equipment		
Furniture, Fixtures and Equipment, at Cost	113,627	92,941
Less: Accumulated Depreciation	(26,519)	(9,336)
	<u>87,108</u>	<u>83,605</u>
	<u>87,108</u>	<u>83,605</u>
6 Trade and other payables		
Current		
Other Creditors & Accruals	58,098	96,216
	<u>58,098</u>	<u>96,216</u>
7 Provisions		
Current		
Provision for Annual Leave	20,000	-
	<u>20,000</u>	<u>-</u>
Non-Current		
Provision for Long Service	45,000	-
	<u>45,000</u>	<u>-</u>

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
8 Gift Fund			
Balance at the beginning of the financial year		731,380	449,137
Transfer to (from) Gift Fund		535,685	282,243
		1,267,065	731,380
 9 Retained Earnings			
Net profit (loss) attributable to members of the company		535,685	282,243
Transfer from/(to) Reserves		(535,685)	(282,243)
Retained Earnings at the end of the financial year		-	-

10 Related Party Transactions

Directors:

The names of directors who have held office during the financial year are:

R. McRobbie
M. Steinberg
E. Mann
A. Marchant
E. Delannoy

Total key management personnel remuneration is not disclosed because the company only had one remunerated key management personnel member.

11 Segment Reporting

The company operates predominantly in one industry. The principal activity of the company is to develop and maintain a centre of clinical excellence to ensure that all bereaved children in Australia have access to appropriate support as they grieve, and to provide training and support for those who care for them.

The company operates predominantly in one geographical area, Australia.

**NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

12 Financial Instruments

The company has no exposure to interest rate risk.

13 Company Details

The registered office of the company is:

Moser Bland & Co.
Level 5, 31 Market Street
Sydney NSW 2000

The principal place of business is:

1/98 Balmoral Street
Hornsby NSW 2077

14 Contingent Liabilities

The Directors have reviewed the undertakings made in consideration for the Grants and donations brought to account as Revenue. At the time of the preparation of the accounts, the Directors do not believe there is any need for a liability or provision to be recognised in relation to any grant or donation received.

NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED
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DIRECTORS' DECLARATION

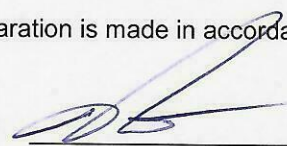
The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 8 to 15, present fairly the Company's financial position as at 30 June 2024 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and
2. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the board of directors.

Director:



Robert McRobbie

Date:

12 November 2024

**INDEPENDENT AUDITORS REPORT
TO THE MEMBERS OF NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA
(A COMPANY LIMITED BY GUARANTEE)
A.B.N. 79 098 660 130**

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA LIMITED (A Company Limited by Guarantee), (the company) which comprises the balance sheet as at 30 June 2024, the income statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion, the accompanying financial report of the company is in accordance with Division 60 of the Australian Charities and Not-For-Profits Commission Act 2012, including:

(i) giving a true and fair view of the company's financial position as at 30 June 2024 and of its financial performance for the year ended; and

(ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and not-for Profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the Australian Charities and Not-For-Profits Commission Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the code.

We confirm that the independence declaration required by the Australian Charities and Not-For-Profits Commission Act 2012, which has been given to the director of the company, would be in the same terms if given to the director as at the time of this auditors' report.

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

Emphasis of Matter- Basis of Accounting

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

INDEPENDENT AUDITORS REPORT
TO THE MEMBERS OF NATIONAL CENTRE FOR CHILDHOOD GRIEF AUSTRALIA
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Responsibilities of Director's for the Financial Report

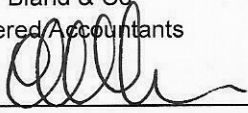
The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in note 1 to the financial report is appropriate to meet the requirements of the Australian Charities and Not-For-Profits Commission Act 2012 and is appropriate to meet the needs of users. The directors' responsibility also includes such internal control as the directors determine 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, 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.

Auditors' Responsibility 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

Name of Firm: Moser Bland & Co.
Chartered Accountants

Name of Partner: 
Christopher Shedden Moser

Address: Suite 5.04 Level 5 31 Market Street Sydney NSW 2000

Date: 12th November 2024