



OFFICE OF THE PROTECTIVE COMMISSIONER ADMINISTRATION FUND

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Sydney NSW 2001

INDEPENDENT AUDITOR'S REPORT

Office of the Protective Commissioner - Administration Fund

To Members of the New South Wales Parliament

I have audited the accompanying financial report of the Office of the Protective Commissioner - Administration Fund (the Office), which comprises the balance sheet as at 30 June 2008, the income statement, statement of recognised income and expense and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

Auditor's Opinion

In my opinion, the financial report:

- presents fairly, in all material respects, the financial position of the Office as at 30 June 2008, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), and
- is in accordance with section 41B of the *Public Finance and Audit Act 1983* (the PF&A Act) and the Public Finance and Audit Regulation 2005.

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

The Protective Commissioner's Responsibility for the Financial Report

The Protective Commissioner is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the PF&A Act. This responsibility includes establishing and maintaining internal controls 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.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Office's preparation and fair presentation of the financial report 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 Office's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Protective Commissioner, as well as evaluating the overall presentation of the financial report.

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

My opinion does *not* provide assurance:

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

Independence

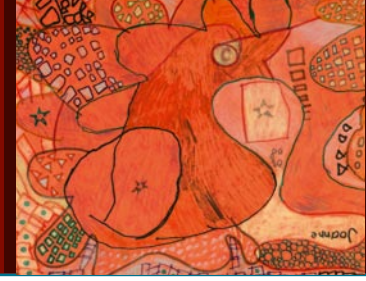
In conducting this audit, the Audit Office of New South Wales has complied with the independence requirements of the Australian Auditing Standards and other relevant ethical requirements. The PF&A Act further promotes independence by:

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



C J Giumelli
Director, Financial Audit Services

20 October 2008
SYDNEY



Statement in Accordance with Section 41C Public Finance and Audit Act 1983

Pursuant to Section 41C of the *Public Finance and Audit Act 1983*, I declare that in my opinion:

- a). The accompanying Financial Report exhibits a true and fair view of the financial position and transactions for the year ended 30 June 2008;
- b). The Financial Report has been prepared in accordance with the provisions of the *Public Finance and Audit Act 1983* and the Public Finance and Audit Regulation 2005 and the Treasurer's Directions; and
- c). I am not aware of any circumstances, which would render any particulars included in the Financial Report to be misleading or inaccurate.

Imelda Dodds
PROTECTIVE COMMISSIONER & PUBLIC GUARDIAN

Dated: 20 October, 2008

Income Statement for the year ended 30 June 2008

	Notes	2008 \$'000's	2007 \$'000's
Revenue			
NSW Government contributions		9,833	14,183
Fees	3	24,771	24,285
Interest income		1,530	1,348
Other revenues		24	56
Total revenue		36,158	39,872
Expenses			
Personnel services	2 (e)	25,233	24,463
Lease expense		3,901	3,632
Depreciation & amortisation	8, 9	2,968	2,445
Other operating expenses	4	4,810	3,992
Total expenses		36,912	34,532
(Deficit)/Surplus for the year		(754)	5,340

The accompanying notes form an integral part of these Financial Statements.

Balance Sheet as at 30 June 2008

	Notes	2008 \$'000's	2007 \$'000's
ASSETS			
Current Assets			
Cash and cash equivalents	5	21,342	19,181
Receivables	6	2,456	2,399
Total current assets		23,798	21,580
Non-current Assets			
Other assets	7	3,598	2,365
Intangible assets	8	2,353	3,951
Plant and equipment	9	823	960
Total non-current assets		6,774	7,276
TOTAL ASSETS		30,572	28,856
LIABILITIES			
Current Liabilities			
Payables		2,607	495
Provision for Personnel Services	10(a)	3,388	3,033
Total current liabilities		5,995	3,528
Non-current Liabilities			
Provision for Personnel Services	10(b)	27	24
Total non-current liabilities		27	24
TOTAL LIABILITIES		6,022	3,552
NET ASSETS		24,550	25,304
EQUITY			
Accumulated funds	11	24,550	25,304
TOTAL EQUITY		24,550	25,304

The accompanying notes form an integral part of these Financial Statements.

Statement of Recognised Income and Expense for the year ended 30 June 2008

	Notes	2008 \$'000's	2007 \$'000's
Surplus/(Deficit) for the period	11	(754)	5,340
Total recognised income and expense for the year		(754)	5,340

The accompanying notes form an integral part of these Financial Statements.

Cash Flow Statement for the year ended 30 June 2008

	Notes	2008 \$'000's	2007 \$'000's
Cash flows from operating activities			
Receipts from customers		24,757	22,954
Government contributions		9,833	14,183
GST refunds from ATO		1,072	1,274
Interest received		1,520	1,325
Payments to employees & suppliers		(33,762)	(37,439)
Net cash provided by operating activities	5	3,420	2,297
Cash flows from investing activities			
Purchase of plant, equipment and intangibles		(1,259)	(1,502)
Net cash used in investing activities		(1,259)	(1,502)
Net increase in cash held		2,161	795
Cash at the beginning of the financial year		19,181	18,386
Cash at the end of the financial year	5	21,342	19,181

The accompanying notes form an integral part of these Financial Statements.

Notes to the Financial Statements for the year ended 30 June 2008

1. Authorisation Date

The financial report of the Office of the Protective Commissioner-Administration Fund (Administration Fund) for the year ended 30 June 2008 was authorised for issue by Imelda Dodds, the Protective Commissioner and Public Guardian on 20 October 2008 pursuant to Section 41C(1B) of the *Public Finance and Audit Act 1983*.

2. Summary of Significant Accounting Policies

(a) The Reporting Entity

The Office of the Protective Commissioner (OPC), as a reporting entity, comprises all the operating activities under the control of the Protective Commissioner. It is a controlled entity of the Attorney General's Department. The operations of the Administration Fund and the Public Guardian are included in the consolidated Financial Statements of the Attorney General's Department.

The Administration Fund is deemed to be a not-for-profit entity as profit is not its principal objective.

(b) Basis of Preparation

The financial report is a general purpose financial report and has been prepared in accordance with applicable Australian Accounting Standards including Australian Accounting Interpretations, the requirements of the *Public Finance & Audit Act 1983* and *Public Finance and Audit Regulation*, and the Treasurer's Directions.

Except for certain assets and liabilities which are measured at fair value as noted, the financial report has been prepared in accordance with the historical cost convention. All amounts are rounded to the nearest one thousand dollars and are expressed in Australian dollars.

(c) Statement of Compliance

The financial report complies with the Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards (AIFRS).

At the reporting date, a number of Accounting Standards adopted by the AASB had been issued but are not yet operative and have not been early adopted by the Administration Fund. The following is a list of these standards:

- > AASB 3 (March 2008), AASB 127 and AASB 2008-3 regarding business combinations
- > AASB 8 & AASB 2007-3 regarding operating segments
- > AASB 101 (September 2007) regarding presentation of financial statements
- > AASB 123 (June 2007) and AASB 2007-6 regarding borrowing costs
- > AASB 1004 (December 2007) regarding contributions
- > AASB 1049 (October 2007) regarding the whole of government and general government sector financial reporting
- > AASB 1050 (December 2007) regarding administered items
- > AASB 1052 (December 2007) regarding disaggregated disclosures.
- > AASB 2007-9 regarding amendments arising from the review of AASs 27, 29 and 31
- > Interpretation 14 regarding the limit on a defined benefit asset
- > Interpretation 1038 (December 2007) regarding contributions by owners.

(d) Revenue Recognition

Amounts disclosed as revenue where applicable are net of returns, allowances, duties and taxes. Revenue is recognised for each of the OPC's major activities as follows:

i) Common Fund transfers

Transfers from the Common Fund for the Investment Fee are recognised as revenue in the period in which they are determined by the Protective Commissioner.

ii) NSW Government contributions

The budget contribution from the Government of NSW is recognised as revenue on receipt.

iii) Transfers under Section 57 of the Protected Estates Act 1983

Transfers of this type are recognised in the period in which they are determined by the Protective Commissioner.

iv) Fees

Fees from clients are recognised on an accrual basis, when service is provided.

The OPC charges a percentage value of the total value of chargeable assets in a client's estate for the financial management of that estate.

Fees include management fees, investment fees, and other fees while retaining the Protective Commissioner's power to recover additional costs incurred by the Commissioner, where applicable, from the Common Fund.

v) Asset sales

The revenue on the sale of assets is recognised in the period in which the contract for sale occurs.

vi) Interest income

Interest income is recognised as it accrues.

(e) Personnel Services**i) Expenses**

The Attorney General's Department provides personnel services to the OPC. Personnel services expenses include salaries and wages and related costs for these services.

ii) Receivables

This comprises superannuation for personnel services provided by the Attorney General's Department.

iii) This comprises the OPC's liability to the Attorney General's Department for costs arising from services rendered by the Attorney General's Department to balance date. Costs payable within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.**(f) Depreciation**

Depreciation is provided for on a straight-line basis over the estimated useful life of the asset to the entity. All material separately identifiable component assets are recognised and depreciated over their shorter useful lives.

The depreciation rates used for each class of assets are as follows:-

> Computer equipment	33.33%
> Furniture and fittings	10%
> Plant and equipment	10%
> Leasehold improvements and office refurbishment	10– 20%

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



(g) Goods and Services Tax

Revenues, expenses and assets are recognised net of goods and services tax (GST), except where:

- > the GST incurred by the agency as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense;
- > receivables and payables are stated with the amount of GST included; and
- > the net amount of GST receivable from or payable to the Australian Taxation Office is reported as current asset or liability in the Balance Sheet.

Cash flows are recognised on a gross basis in the Cash Flow Statement. GST receivable from or payable to the Australian Taxation Office relating to cash flows from investing and financing activities are classified as operating cash flows.

(h) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash in banks and investments in short term money market instruments.

(i) Financial Assets and Financial Liabilities

Financial instruments give rise to positions that are either a financial asset or a financial liability of the Administration Fund and a financial liability (or equity instrument) or a financial asset of the other party. For the Administration Fund these include cash at bank, receivables and payables.

In accordance with AASB 7 *Financial Instruments: Disclosures*, information is disclosed in Note 13 in respect of the credit risk and interest rate risk of financial instruments.

All such amounts are carried in the accounts at net fair value unless otherwise stated.

(j) Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost, less an allowance for impairment. Receivables are reviewed on an ongoing basis and debts which are known to be uncollectible are written off. An allowance for impairment is made when collection of the full amount is no longer considered probable.

Debtors are required to be settled within thirty days.

(k) Impairment of Assets

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off by a charge to the Income Statement.

The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell.

(l) Intangible Assets

Intangible assets represent identifiable non-monetary assets without physical substance. Intangible assets are recognised at cost.

Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to the OPC.

Intangible assets with finite useful lives are amortised on a straight-line basis over the asset's useful life. The useful life of intangible assets is three years.

Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each annual reporting period.

An assessment is made at each reporting date to determine whether there are indicators that the intangible asset concerned is impaired. If so, the

assets concerned are tested as to whether their carrying value exceeds their recoverable amount.

(m) Other Assets

Other assets including prepayments are recognised on a cost basis.

(n) Acquisitions of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the OPC. Cost is determined as the fair value of the assets given as consideration plus the costs incidental to the acquisition.

Assets acquired at no cost, or nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition.

(o) Non-current Physical Assets

Plant and equipment are measured at cost less accumulated depreciation and impairment which is considered to equal fair value.

This is considered an appropriate methodology for the OPC's non-specialised, non-current physical assets as they have short useful lives.

Individual items of plant, equipment, furniture and fittings and software costing \$3,000 and above and computer hardware costing \$1,000 and above with an estimated useful life to the entity in excess of 12 months are capitalised.

(p) Leased Assets

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

(q) Payables

Payables represent liabilities for goods and services provided to the OPC. They are recognised initially at fair value usually based on the transaction cost or face value.

Short term payables with no stated interest rate are measured at the original invoice amount where the effective discounting is immaterial. They are unsecured and usually paid within 30 days of recognition.

3. Fees

	2008 \$'000's	2007 \$'000's
Private management fees/Court directions and supervision fees	2,340	1,807
Income & capital fees (client activities):		
Management fees	15,952	15,708
Investment fees	6,479	6,770
Total fees	24,771	24,285

4. Other Operating Expenses

(a)

	2008 \$'000's	2007 \$'000's
Repairs & maintenance	423	920
Postal & telephone	592	554
Management fees to Attorney General	1,290	634
Centrelink/ DVA reimbursement	0	(281)
Audit Office of NSW-Audit of Financial Reports:		
- Administration Fund	69	97
- Common Fund	145	115
Funds management and master custodian fees	384	400
Loss on disposal of assets	26	0
	Note 4(b)	
Other expenses	1,881	1,553
Total other operating expenses	4,810	3,992

(b) Loss on disposal of assets

Assets with net book value of \$25,594 were disposed during the year mainly due to the relocation of the OPC from the Sydney CBD to Parramatta Justice Precinct.

	Leashold Improvement \$'000's	Plant & Equipment \$'000's	Computer Hardware \$'000's	Computer Software \$'000's	2008 Totals \$'000's	2007 Totals \$'000's
Cost	1,109	377	1,960	1,749	5,195	0
Accumulated depreciation	(1,109)	(376)	(1,956)	(1,728)	(5,169)	0
Net book value	0	1	4	21	26	0

5. Cash and Cash Equivalents

	2008 \$'000's	2007 \$'000's
Cash on hand at bank	21,342	19,181
	21,342	19,181

Cash includes cash on hand and deposits at call with Westpac and other financial institutions.

Reconciliation of Surplus for the year to Net Cash Provided by Operating Activities

	2008 \$'000's	2007 \$'000's
Surplus (Deficit) for the year	(754)	5,340
Depreciation and amortisation	2,968	2,445
Loss on disposal of assets	26	0
(Increase)/decrease in other assets	(1,226)	258
(Increase)/decrease in receivables	(146)	(5,109)
(Increase)/decrease in payables	2,445	(1,078)
(Increase)/decrease in other liabilities	107	441
Net Cash provided by operating activities	3,420	2,297

6. Receivables

	2008 \$'000's	2007 \$'000's
Accrued income	2,228	2,203
Sundry debtors	150	112
Prepaid Expenses	89	95
Less: Impairment allowance	(11)	(11)
	2,456	2,399

7. Other Assests

Non-current

	2008 \$'000's	2007 \$'000's
Personnel services debtor	3,598	2,365
	3,598	2,365

8. Intangibles

	2008 \$'000's	2007 \$'000's
Computer software at gross carrying amount	10,223	10,125
Less: accumulated ammortisation	(8,085)	(7,505)
	2,138	2,620
Work in progress at cost	215	1,331
Total intangibles at fair value	2,353	3,951

Movement in intangibles	Computer Software \$'000	Work in Progress \$'000	TOTAL \$'000
Opening balance 1 July 2006	3,063	1,435	4,498
Additions	61	1,323	1,384
Transfer	1,427	(1,427)	0
Amortisation expense	(1,931)	0	(1,931)
Balance 30 June 2007	2,620	1,331	3,951
Additions-internally generated	516	215	731
Transfers	1,331	(1,331)	0
Disposals (net book value)	(21)	0	(21)
Amortisation expense	(2,308)	0	(2,308)
Closing balance 30 June 2007	2,138	215	2,353

9. Plant and Equipment

	2008 \$'000's	2007 \$'000's
Leasehold improvements at gross carrying amount	864	1,730
Less: accumulated depreciation	(374)	(1,108)
	490	622
Plant and equipment at gross carrying amount	105	476
Less: accumulated depreciation	(64)	(365)
	41	111
Computer hardware at gross carrying amount	624	2,304
Less: accumulated depreciation	(332)	(2,077)
	292	227
Total plant and equipment at fair value	823	960

Movement in assets	Leasehold Improvements \$'000	Planet & Equipment \$'000	Computer Hardware \$'000	TOTAL \$'000
Opening balance 1 July 2006	818	134	404	1,356
Additions	42	5	71	118
Transfer	0		4	4
Disposals	0		(80)	(80)
Depreciation expense	(239)	(28)	(171)	(438)
Balance 30 June 2007	621	111	228	960
Additions	244	5	279	528
Transfer				0
Disposals (net book value)	0	(1)	(4)	(5)
Depreciation expense	(375)	(74)	(211)	(660)
Closing balance 30 June 2008	490	41	292	823

10. Provision for Personnel Services

This relates to accrued salaries and wages, recreation leave, long service leave and superannuation for personnel services provided by the Attorney General's department.

(a) Current

	2008 \$'000's	2007 \$'000's
Accrued costs	366	338
Personnel services creditors	3,022	2,695
	3,388	3,033

(b) Non-current

	2008 \$'000's	2007 \$'000's
Personnel services creditors	27	24
	27	24

11. Accumulated Funds

	2008 \$'000's	2007 \$'000's
At the beginning of the financial year	25,304	19,964
Net surplus for the year	(754)	5,340
At the end of the financial year	24,550	25,304

12. Lease and Other Commitments

Commitments mainly attributable to non-cancellable operating leases.

	2008 \$'000's	2007 \$'000's
Commitments inclusive of GST		
Not later than one year	2,728	1,328
Later than one and not later than 5 years	9,874	333
Later than 5 years	10,195	0
	22,797	1,661

Operating lease commitments relate to leases currently held in relation to the occupancy of premises by the OPC and the Office of the Public Guardian in Parramatta, Sydney and regional offices. They also include operating leases of motor vehicles.

13. Financial Instruments

(a) Interest Rate Risk

Interest rate risk is the risk that the value of the financial instrument will fluctuate due to changes in market interest rates. The Administration Fund's exposure to interest rate risks and the effective interest rates of financial assets and liabilities are as follows:

2008	Floating Interest Rate \$'000	Non-Interest Bearing \$'000	Total Carrying Amount \$'000	Weighted Average Effective Interest Rate %
Financial assets				
Cash - current account	3,982	2	3,984	6.91
Deposits - 11a.m. account	17,358		17,358	6.77
Receivables		2,456	2,456	n/a
Total financial assets	21,340	2,458	23,798	
Financial liabilities				
Payables		2,607	2,607	n/a
Total financial liabilities	0	2,607	2,607	
Net financial assets/(financial liabilities)	21,340	(149)	21,191	



2007	Floating Interest Rate \$'000	Non-Interest Bearing \$'000	Total Carrying Amount \$'000	Weighted Average Effective Interest Rate %
Financial assets				
Cash - current account	2,858	2	2,860	6.04
Deposits - 11a.m. account	16,321		16,321	6.06
Receivables		2,399	2,399	n/a
Total financial assets	19,179	2,401	21,580	
Financial liabilities				
Payables		495	495	n/a
Total financial liabilities	0	495	495	
Net financial assets/(financial liabilities)	19,179	1,906	21,085	

The effect on operating performance and equity due to a reasonably possible change in interest rate of +/- 1% is outlined below.

2008	Total carrying Amount \$'000	Profit -1%	Equity -1%	Profit +1%	Equity +1%
Financial assets					
Cash - current account	3,984	(40)	(40)	40	40
Deposits - 11a.m. account	17,358	(174)	(174)	174	174
Receivables	2,456				
Total financial assets	23,798	(214)	(214)	214	214
Financial liabilities					
Payables	2,607				
Total financial liabilities	2,607	0	0	0	0
Net financial assets/(financial liabilities)	21,191	(214)	(214)	(214)	(214)

2007	Total carrying Amount \$'000	Profit -1%	Equity -1%	Profit +1%	Equity +1%
Financial assets					
Cash - current account	2,860	(29)	(29)	29	29
Deposits - 11a.m. account	16,321	(163)	(163)	163	163
Receivables	2,399				
Total financial assets	21,580	(192)	(192)	192	192
Financial liabilities					
Payables	495				
Total financial liabilities	495	0	0	0	0
Net financial assets/(financial liabilities)	21,085	0	0	0	0

(b) Credit Risk

Credit risk is the risk of financial loss arising from another party to a contract/or financial position failing to discharge a financial obligation there under. The Administration Fund's maximum exposure to credit risk is represented by the carrying amounts of the financial assets included in the Balance Sheet.

The Administration Fund is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors. There are no debtors which are currently not past due or impaired whose terms have been negotiated.

2008	Total \$'000	Past due but not impaired \$'000
<3 months overdue	131	131
>3 months <6 months overdue	45	45
>6 months overdue	85	75
<hr/>		
2007	Total \$'000	Past due but not impaired \$'000
<3 months overdue	155	155
>3 months <6 months overdue	21	21
>6 months overdue	47	37

(c) Other Risks

Exposure to currency risk, price risk and liquidity risk is considered to be minimal.

(f) Net Fair Value

The net fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximates their carrying value.

14. Contingent Liabilities**Legal Matters**

The OPC may bear a cost risk of some proceedings which have been concluded on behalf of clients due to adverse verdicts or other court orders. The total estimated cost to OPC is approximately \$480,000 which will be covered by the Treasury Managed Funds.

15. Common Fund Assets

The OPC manages the assets of clients under the *Protected Estates Act 1983*. These assets are not included in the Administration Fund, but are separately reported in the financial report of the Office of the Protective Commissioner – Common Fund. Details are summarised below:

	2008 \$'000's	2007 \$'000's
Common Funds Investments	1,204,974	1,438,649
Assets external to the Common Fund		
Real Property	634,113	751,583
Other Assets (shares, term deposits, etc)	163,173	223,484
Total Assets	2,002,260	2,413,716

The carrying value of assets external to the OPC Common Fund are not audited and are based on a number of different valuation bases, including historical cost and market value. The Fund also administers assets which are carried at nil value, the fair value of which is not known.

END OF AUDITED FINANCIAL STATEMENTS



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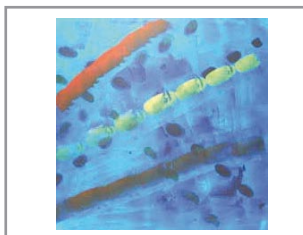
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OPC's 2008 Annual Report is available on the website: www.lawlink.nsw.gov.au/opc

The Artists

All artworks reproduced in this report are used with the artists' permission. The works reproduced were purchased by the Office of the Protective Commissioner and Public Guardian from the exhibition 32 Life Pieces held in June 2007.



Racing Cars (abstract blue with red yellow and black)

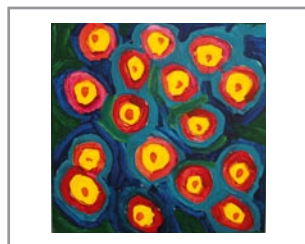
Artist: Sonia D

"Painting makes me feel good. When my pictures are complete I feel really proud. I often don't know what I am going to paint, it simply evolves on the canvas. My main interest in life is art. I have been an artist for three years and have sold most of my paintings which makes me happy."



Flower Bed

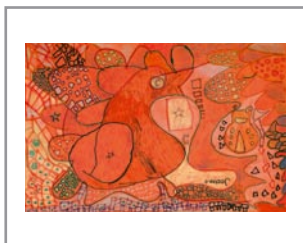
Artist: Harry K



Mimi

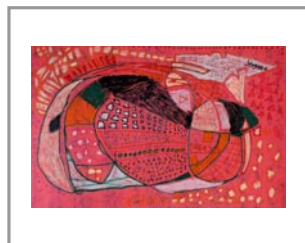
Artist: Harry K

"Flower bed reminds me of my old linoleum when I was young. What do I like about doing art? People ask how you do it – it has a mystery."



Kangaroo Valley

Artist: Joanne C



Pig Eating Grass

Artist: Joanne C

"I like to paint, I like to paint ornaments. I feel good when I do art and I do it by myself. I look at books for ideas. I like to draw pigs and ducks because I like farm animals."

If you do not understand this document, please telephone 131450 for an interpreter. Ask them to contact the "Office of the Protective Commissioner" on (02)8688 2600 and we will try to help you.

ARABIC

إذا كنت لا تفهم هذه الوثيقة ، نرجوك الاتصال بالهاتف على رقم ١٣١٤٥٠ من أجل مُترجم .
اطلب منهم أن يتصلوا بمكتب مُفوض الحماية (Office of the Protective Commissioner) على هاتف رقم ٢٦٠٠ ٨٦٨٨ (٠٢) ، وسوف نحاول أن نساعدك .

BOSNIAN Ako ne razumijete ovaj dokument, molimo nazovite 131450 za pomoć tumača. Zamolite ih da nazovu Ured povjerenika za zaštitu (Office of the Protective Commissioner) na (02) 8688 2600 i pokušat ćemo vam pomoći.

CHINESE 如果你不理解此文件，請撥電話131450找一位翻譯。請他們為你聯係保護專員辦公室 (Office of Protective Commissioner), 電話是(02)86882600。我們會幫助你。

CROATIAN Ako ne razumijete ovaj dokument, molimo telefonirajte na 131450 i tražite tumača. Zamolite ih da kontaktiraju "Ured povjerenika za zaštitu" (Office of the Protective Commissioner), na (02)8688 2600 i mi ćemo Vam nastojati pomoći.

FARSI

ر صورتیکه این اسناد را متوجه نمی شوید لطفاً جهت مترجم با تلفن
١٣١٤٥٠ تماس گرفته و از او بخواهید تا با شماره ٢٦٠٠ ٨٦٨٨ (٠٢) دفتر
"Office of the Protective Commissioner"
تماس بگیرد و ما سعی می کنیم تا به شما کمک نماییم.

GREEK Αν δεν καταλαβαίνετε αυτό το έγγραφο, παρακαλούμε τηλεφωνήσετε στο 131450 για παροχή διερμηνείας. Ζητήσετε να σας φέρουν σε επαφή με το "Office of the Protective Commissioner" [Το Γραφείο του Επιτρόπου Προστασίας] στο (02)8688 2600 και θα προσπαθήσουμε να σας βοηθήσουμε.

HUNGARIAN Ha ezt a dokumentumot nem érti, hívja a 131450-ös telefonszámot és kérjen tolmácsot. Kérje meg a tolmácsot, hogy az Oltalmazó Biztos Irodájával (Office of the Protective Commissioner) lépjen érintkezésbe a (02) 8688 2600 számon és mi majd megpróbálunk segítségére lenni.

INDONESIAN Jika Anda tidak memahami dokumen ini, silakan menelepon 131450 untuk pelayanan juru bahasa. Mintalah supaya "Office of the Protective Commissioner" (Kantor Komisaris Pelindung) dihubungi pada nomor (02) 8688 2600 and kami akan coba membantu Anda.

ITALIAN Se desidera il nostro aiuto per comprendere questo documento, telefona al 131450, chiedi un interprete italiano e digli di chiamare l' "Office of the Protective Commissioner" al numero (02) 8688 2600.

KHMER

ប្រសិនបើអ្នកមិនយល់នឹងក្នុងឯកសារនេះ សូមអ្នកទូរស័ព្ទមកលេខ 131 450 សំរាប់រកអ្នកបកប្រែ។ សុំប្រាប់ឲ្យគេទាក់
ទងការិយាល័យស្នងការ " Office of the Protective Commissioner " លេខ (02) 8688 2600 ដើម្បីឲ្យយើងជួយ
អ្នក។

KOREAN

이 문서를 이해하실 수 없으면 131450에 전화하여 통역은 부탁하십시오. 통역에게 (02) 8688 2600 로 전화하여 "Office of the Protective Commissioner"(오피스 오브 더 프로텍티브 커미셔너)에게 연락해 줄 것을 부탁하시면 저희가 도와드리도록 노력하겠습니다.

MACEDONIAN Ако не го разбирате овој документ, ве молиме за толкувач да телефонирате на 131450. Побарајте од толкувачот да стапи во контакт со Канцеларијата на заштитниот ополномошник (Office of the Protective Commissioner) на тел.бр.(02) 8688 2600, а ние ќе се обидеме да ви помогнеме.

POLISH Jeśli nie rozumiesz tego dokumentu, zadzwoń do biura tłumaczy, tel. 13 14 50. Poproś tłumacza o skontaktowanie się z Office of the Protective Commissioner "Biurem Komisarza Opiekunczego", tel. (02) 8688 2600, a spróbujemy ci pomóc.

PORTUGUESE Se não compreender este documento por favor telefone para o 131450 e peça um intérprete. Peça para contactarem o "Office of the Protective Commissioner" pelo (02) 8688 2600 e tentaremos prestar-lhe ajuda.

RUSSIAN Если вы не понимаете, о чем этот документ, пожалуйста, позвоните по телефону 131 450, чтобы связаться с переводчиком. Попросите его позвонить в "Управление уполномоченного по вопросам защиты" ("Office of the Protective Commissioner") по телефону (02) 8688 2600 и мы попытаемся вам помочь.

SERBIAN Ако не разумете овај докуменат, молимо да назовете 131450 за тумача. Замолиите да тумач у ваше име назове Office of the Protective Commissioner (Канцеларија заштитног пуномоћника) на (02) 8688 2600 а ми ћемо онда покушати да вам помогнео.

SPANISH Si no entendiera este documento, le rogamos llamar por teléfono al 131450 y pedir un intérprete. Dígame que se pongan en contacto con nuestra oficina de la Dirección General de Protección [Office of the Protective Commissioner], teléfono (02) 8688 2600, y trataremos de ayudarle.

THAI กรุณาไม่เข้าใจเอกสารนี้ ติดต่อขอความช่วยเหลือโดยโทรศัพท์ หมายเลข 131450 บอกกล่าวให้โทรศัพท์ที่ สำนักงานคณะกรรมการ
ให้ความคุ้มครอง " (Office of the Protective Commissioner) หมายเลข (02)8688 2600 เราจะพยายามให้ความช่วยเหลือท่าน

TURKISH Bu belgeyi anlamıyorsanız, bir tercüman için, lütfen 131450 numaralı telefonu çeviriniz. Onlardan (02) 8688 2600 numaralı telefona "Office of the Protective Commissioner", Koruyuculuk Komisyoneri Dairesi ile bağlantı kurmalarını isteyiniz. O'zaman biz, size yardımcı olmaya çalışırız.

FILIPINO Kung hindi ninyo maintindihan ang dokumentong ito, mangyaring tumawag sa 131450 para sa isang tagapagpaliwanag. Hilingin sa kanila na kontakin ang Tanggapan ng Komisyonadong Pananggol (Office of the Protective Commissioner) sa (02) 8688 2600 at sisikapin naming tulungan kayo.

VIETNAMESE Nếu quý vị không hiểu tài liệu này, xin vui lòng điện thoại số 131450 để yêu cầu thông dịch viên liên lạc với "Văn Phòng Ủy Viên Bảo Hộ" ("Office of the Protective Commissioner") ở số (02) 8688 2600 chúng tôi sẽ cố gắng giúp đỡ quý vị.

As at 5 November 2007 the Offices of the Protective Commissioner and Public Guardian's main offices are now located in the Parramatta Justice Precinct. Our new contact details are:

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Parramatta NSW 2124

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Outside Sydney: 1300 360 466
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(02) 8688 9783

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WEBSITE

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> OFFICE OF THE PUBLIC GUARDIAN

Central Office/Information &
Support/Western Regional Office

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Locked Bag 5116 Parramatta NSW 2124
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After hours: 02 8688 2650/1800 451 510
TTY: 1800 882 889
Information support: 02 8688 6070
Private Guardian Support: 02 8688 6060
Facsimile: 02 8688 9797

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PO Box A979, Sydney South NSW 2135
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