



glcs

ANNUAL REPORT - 2011/12

Gay and Lesbian Community Services of WA (Inc.)

ABN 57 648 379 285

Name of Service Gay and Lesbian Community Services of WA (Inc)

ABN 57 648 379 285
Registered charity 18087

Telephone (08) 9486 9855

Fax (08) 9486 9855

Counselling Line (08) 9420 7201

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2 Delhi Street West Perth
WA 6005

Websites www.glcs.org.au
www.equalityrules.info
www.openingclosets.com

Email Address admin@glcs.org.au

THE SERVICE

Gay and Lesbian Community Services of WA (GLCS) has been providing support, information and resources to the Western Australian community since 1974. We are a non-profit, community based and volunteer operated organisation, financed primarily through a Health Department of WA contract and supplemented by fund-raising, donations, memberships and project grants.

BRIEF HISTORY

GLCS was established in 1974 as the Homosexual Counselling and Information Service of WA. In 1984 the name was changed to the Gay Counselling Service of WA (Inc) and the organisation became an incorporated body. In keeping with worldwide trends to recognise the contribution and needs of women in the community, the name of the service was changed in 1990 to the Gay and Lesbian Counselling Service of WA (Inc). In 1999 the name was changed again to the Gay and Lesbian Community Services of WA (Inc) to reflect the wider range of services that GLCS provides.

GLCS MISSION STATEMENT

Gay and Lesbian Community Services of WA (Inc.) is a non-profit organisation which aims to promote the wellbeing of lesbian, gay, bisexual, trans, intersex, queer and other sexuality, sex and gender diverse people in Western Australia.

ACKNOWLEDGEMENTS

GLCS acknowledges the hard work and generous support of the following individuals and organisations.

FUNDING BODIES

Health Department of WA
OneLife Suicide Prevention Strategy

ALLY ORGANISATIONS

Community Legal Centres Association, Equal Opportunity Commission, Freedom Centre, Gay and Lesbian Equality (GALE), GLBTI Retirement Association (GRAI), Injury Control Council of WA (ICCWA), Legal Aid, National LGBTI Health Alliance, Perth Inner City Youth Service (PICYS), Pride WA, PFLAG, Prime Timers, UnitingCare West True Colours Program, WA AIDS Council (WAAC), WA Centre for Health Promotion Research, WA Gender Project, Youthlink, WA Mental Health Commission, WA Police Diversity Unit.

MEDIA SUPPORTERS

Out in Perth
All Things Queer RTR FM

VOLUNTEERS AND MEMBERS

The GLCS Board acknowledges all of our volunteers who have worked tirelessly on the telephone counseling line, events and fundraising, in administration support, volunteer coordination, group facilitation and the board of management. We thank you for your time and dedication. We would also like to thank all of our financial members for your ongoing support.

OTHER SUPPORTERS

The following businesses, individuals and organisations contributed to GLCS throughout the year in the form of in kind support and donations. Trish Langdon and the WA AIDS Council, Graeme Watson and the staff at OUT In Perth, Keith Marshall and the staff at Accounting for Small Business, Alex Maltby, Paul Hayter and the Bears Perth, the Court Hotel.

BOARD OF MANAGEMENT

Chairperson	Nadine Toussaint
Vice-Chairperson	Claire Padley
Secretary	Dani Wright
Treasurer	Karen Digby
Ordinary Member	Colin Longworth
Ordinary Member	Davina Morely
Ordinary Member	-
Ordinary Member	-
Community Representative	Dani Wright (Freedom Centre)
Community Representative	Gavin Tsai (WA AIDS Council)
Community Representative	Leon Harrison (Prime Timers)

STAFF

OFFICE ADMINSTRATOR/S

Sandra Norman

Olivia Knowles (June 2012 – present)

LGBTI COMMUNITY SUICIDE PREVENTION PROJECT COORDINATOR

Tamara Bezu (December – present)

CHAIRPERSON'S REPORT 2011 - 2012

BY NADINE TOUSSAINT

It has been a very busy and successful year for GLCS. We have seen an increased demand for our training and consultancy services, and funding for new, ongoing and future projects has been secured.

GLCS' core service, the peer telephone counseling and information line received a steady number of calls this year indicating there is still a great need for this service. However this service is only possible with the dedication of trained peer volunteers. The 2011 trainee counselors completed the counseling course in June 2011 and a number were ratified this year following completion of their probation period. The board has worked hard to support new and existing volunteers and must continue to do so by reviewing the hours of service and considering options for making the service more sustainable in the future.

A new group of trainee counsellors began the course in June 2012 and are currently being supported through their probationary period. I would like to acknowledge the work of Sandra Norman in coordinating the counseling course, and Mark Woodman and James Atkinson for assisting with the course facilitation. I would also like to thank all our telephone counsellors for giving up their time and for their on going commitment.

GLCS was fortunate to attend two national meetings of the Gay and Lesbian Counselling and Community Services (GLCCS) of Australia. The first meeting held in Adelaide in December included some discussion of the potential for forming a formal coalition of the GLCCS with benefits such as applying for national funding. However the general consensus was that these benefits could be explored as member organisations of the National LGBTI Health Alliance. In May the National LGBTI Health alliance hosted a two day meeting in Sydney for the GLCCS. The focus was to discuss and plan for a funding submission to the Department of Health and aging for a National Teleweb Services Grant. The National LGBTI Health Alliance submitted the grant application on behalf of the GLCCS in May. The submission is for a five year national project which includes costs such as shared databases, technologies and dedicated staffing. The successful applicants have not yet been announced but we are all still hopeful and if successful this funding would make a significant difference to the future and sustainability of our services.

The two National meetings have provided an opportunity for the organisations to share common challenges and knowledge and we look forward to closer collaboration in the future. One of the outcomes of the meetings will be the redevelopment of the National GLCCS website (www.glccs.org.au) coordinated by GLCS NSW which provides information and links to the state based services.

This year has seen an increased demand on our services in the mental health sector with the WA OneLife Suicide Prevention Strategy funding the LGBTI Suicide Prevention Community Action Plan (CAP) 'Living Proud'. Funding for the community consultation and planning phase commenced in December. After a very long journey to secure this funding the final plan was submitted to and approved by the Ministerial Committee for Suicide Prevention in April and was one of the first to be funded as part of the OneLife strategy. The Living Proud project is proving very successful already and I would like to thank Community Coordinator Tamara Bezu for her exceptional work and commitment to the project since coming on board in December. For more information please go to www.livingproud.org.au. I would also like to mention WA AIDS Council Executive Director Trish Langdon, Dani Wright and the WA AIDS Council's Freedom Centre for their support in securing this funding and ongoing assistance and commitment to this project.

In addition to Living Proud I am pleased to announce that the WA Mental Health Commission have funded a new training project for 2012/13. This project will enable GLCS to offer the Opening Closets LGBTI awareness training to the mental health sector, with particular emphasis on front line suicide prevention services, to ensure staff are equipped to appropriately respond to our population. We are delighted to have recently employed Regan Smith in the position of Training Officer for the project and we are excited to see the outcome. This funding would not have been possible without the support of Mental Health Commissioner Eddie Bartnik and his staff at the Commission.

Throughout the year, the full day Opening Closets training package and associated training sessions have been presented to various agencies and individuals including supported accommodations services, health, mental health and aged care workers and tertiary student groups. Demand for training has increased recently and a number of sessions have been booked for the new financial year. Thank you to Sandra Norman for facilitating these trainings along with the support of co-facilitators Dani Wright and Regan Smith.

CHAIRPERSON'S REPORT 2011 - 2012

The board has also recently secured core funding for the next three years 2012 - 2015. I'm happy to report that following the submission of a business case, which included an additional portion for part time management, funding has increased from the anticipated \$47k to \$59k. Options for a part time management role will be explored by the incoming board as the demands of managing GLCS staff and projects is currently the responsibility of the volunteer board of management. With increased demands on the service it is unrealistic and unsustainable. A way forward needs to be found in order for the board to move from one of day to day management to one of a strategic board. This is my hope for the future of the organisation.

Finally I would like to thank all of the volunteer phone counselors, admin volunteers, fundraising and event volunteers, facilitators and board members who have made an outstanding contribution to GLCS over the past year. I would like to make special mention of Vice Chair Claire Padley and Leon Harrison for their time on the board over the past three years as their term has come to an end. This is also my third and final year as Chairperson and I know that all our contributions have made a significant difference over this time. I am pleased to be stepping down knowing that a great deal has been achieved and there is much to look forward to in the future of GLCS.

REVIEW OF SERVICES

TELEPHONE COUNSELLING AND INFORMATION LINE

This year our volunteer peer phone counsellors answered 688 calls providing brief supportive counselling and specialist information and referral to people struggling with issues related to diverse sexuality and gender, either personally or in relation to a family member or friend. In addition, our administration officer responded to an average of 62 phone and email information requests per month, provided many referrals to GLBTI-friendly services and professionals and sent educational booklets and fact sheets to individuals and organisations state-wide. Our website www.glcs.org.au also received an average of 1200 unique visits per month. The service relies on the ongoing contribution of our dedicated team of volunteer counsellors who tirelessly contribute to one of the most challenging roles available in the volunteer sector and in the GLBTI community. The Board thanks our counselling volunteers who give up their weekday evenings to provide this essential and unique service.

ACCOMMODATION REGISTER

After a significant period of reviewing the numbers accessing the GLCS Accommodation registry, the GLCS Board, Staff and Volunteers decided the service was no longer viable nor required as it once was, and therefore closed the accommodation registry service.

26UP

26UP is now being maintained by WA AIDS Council Community Engagement Services Project Officer and GLCS Board Community Representative, Gavin Tsai. GLCS remain engaged and updated about the group.

WOMEN ON WOMEN (WOW)

WOW is GLCS's popular six-week personal development course for same-sex attracted women. The course was not run in this financial year due to lack of Volunteer capacity. Plans are being made for the course to run in the new financial year.

COMMUNITY EVENTS, TRAINING, FORUMS & CONSULTATION

The past year has seen GLCS organise and contribute to a number of community events and forums, including training for medical students and TAFE colleges, as well as holding stalls at events such as the 2012 Big Day Out. Our 2011 Pride WA presence included a successful interactive Fairday stall and GLCS Volunteers and staff joining the Freedom Centre's marching float and carrying our banner.

GLCS also carried out community consultations in the first half of 2012 as part of Living Proud, the LGBTI Suicide Prevention project in order to devise a comprehensive community action plan. These consultations were successful with 24 people attending the face to face consultation and 182 community members completing the online survey. Additionally Community Coordinator Tamara Bezu has met with a number of community groups individually and a community committee and steering group has been established.

TRAINING AND CONSULTANCY

OPENING CLOSETS TRAINING AND CONSULTANCY

In the past financial year we have run the Opening Closets training sessions both in-house and for a number of organisations. These trainings have been delivered to supported accommodations services and also attended by health, mental health and aged care workers. The current board feels there is a greater willingness from organisations to request and engage with this training and believes there is considerable potential to offer the OC training to a wider range of clients and further develop this as an income stream for GLCS.

ADVANCED DIVERSE SEXUALITY, SEX AND GENDER TRAINING

GLCS collaborated with Freedom Centre to deliver a 3 hour training to GLCS and WA AIDS Council volunteers on sex and gender diversity. The workshop was very well attended and received a lot of positive feedback as well as providing an excellent opportunity for interagency volunteer networking. This training was also opened up to allies such as the WA Police Diversity Officers.

BRIEF PROFESSIONAL TRAINING AND PERSONAL PERSPECTIVES TALKS

We also provided modified brief training and consultation to a range of groups and organisations, sometimes in partnership with the Freedom Centre, including Notre Dame medical students, UWA 3rd Year Medical Students, TAFE students and for the Growing and Developing Health Relationships, Sex Education Curriculum training.

OTHER ACTIVITIES

GLCS has been engaged with the Equal Opportunity Commission, the Mental Health Commission and the One Life Suicide Prevention Strategy in order to promote the health and wellbeing of LGBTI Western Australians.

TREASURER'S REPORT – 2011/12

KAREN DIGBY

GLCS continued to build on a strong financial position in 2012. Before non-cash depreciation, GLCS achieved a deficit of \$1,219.47 for the year however, cash balances increased by 55% from balances at 1 July 2011. The increased cash balances are predominantly due to the receipt of LGBTIQ CAP and Mental Health funding to be utilized in the 2012/13 financial year.

Income received for the 2011/12 financial year was made up of 57% Health Department Funding, 25% LGBTIQ CAP Funding and the remainder from ICCWA Opening Closets Funding, training income, interest, memberships and donations.

Sound internal control procedures remain in place to monitor cash flow and spending on a regular basis, with the Board reviewing the organisation's financial status at each monthly board meeting.

ASSETS AT 30/06/2012

Cash Balances	\$161k
Receivables	\$85k
Furniture & Office equipment	\$6k
Total	\$252k

DEBTS AT 30/06/2012

Unexpended Funding	\$116k
Payroll liabilities	\$20k
ATO liabilities	\$11k
GST payable	\$7k
Unacquitted grant funds	\$5k
Creditors	\$4k
Total	\$163k

NET ASSETS AT 30/06/2012 (Assets less debts) \$89k

INCOME

Health Department Funding	\$45k
LGBTIQ CAP Funding	\$20k
ICCWA Opening Closets	\$5k
Interest	\$4k
Training Income	\$4k
Donations	\$1k
Other	\$1k
Total	\$80k

EXPENSES

Admin staff costs	\$53k
Rent	\$12k
Telephone	\$4k
Depreciation of furniture & computer equipment	\$4k
Insurance	\$3k
Facilitators Fee	\$2k
Advertising	\$2k
Accounting	\$2k
Printing	\$1k
All other costs	\$2k
Total	\$85k

SUBTOTAL \$(5k)

Add back non-cash depreciation \$4k

Surplus/ (Deficit) (Income less expenses) \$(1k)

FINANCIAL STATEMENTS

Gay and Lesbian Community Services of WA

Balance Sheet

As of June 2012

Assets	
Current Assets	
Cash On Hand	
Cheque Account - Westpac	\$45,973.89
Westpac CS Cash Reserve	\$25,282.31
ING Direct Account	\$90,513.66
Petty Cash	\$118.00
Electronic Clearing Account	-\$455.05
Total Cash On Hand	<u>\$161,432.81</u>
Total Current Assets	\$161,432.81
Other Current Assets	
Receivable	<u>\$85,080.00</u>
Total Other Current Assets	\$85,080.00
Fixed Assets	
Furniture & Fixtures at Cost	\$23,055.64
Accumulated Depreciation	-\$17,379.45
Computer and Photocopier	\$12,727.77
Accumulated Depreciation	-\$12,484.27
Telecommunications	\$575.00
Accumulated Depreciation	-\$574.99
Total Fixed Assets	<u>\$5,919.70</u>
Total Assets	<u>\$252,432.51</u>
Liabilities	
Current Liabilities	
Trade Creditors	\$3,724.26
Sundry Creditor - ATO	\$10,672.00
GST Liabilities	
GST Collected	\$7,734.53
GST Paid	-\$322.35
Total GST Liabilities	<u>\$7,412.18</u>
Total Current Liabilities	\$21,808.44
Payroll Liabilities	
Superannuation Payable	\$1,484.71
PAYG Withholding Payable	\$3,814.00
ABN Withholding	\$0.29
Provisions	
Provision for L Service Leave	\$5,699.99
Provision for Annual Leave	\$8,830.25
Provision for Audit	\$500.00
Total Payroll Liabilities	<u>\$20,329.24</u>
Funding Carried Forward	
Mental Health	\$74,636.36
LGBTIQ Cap Unexpended Grant	\$41,466.36
Committed Funds	
Watson Browne Memorial Fund	\$5,000.00
Total Liabilities	<u>\$163,240.40</u>
Net Assets	<u>\$89,192.11</u>
Equity	
Retained Earnings	\$94,768.27
Current Year Surplus/Deficit	-\$5,576.16
Total Equity	<u>\$89,192.11</u>

These financial statements are audited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements

FINANCIAL STATEMENTS

Gay and Lesbian Community Services of WA

Profit & Loss Statement

July 2011 through June 2012

Income	
Donations	\$1,165.00
LGBTIQ CAP Funding	\$19,671.14
HDWA	\$45,530.00
ICCWA Opening Closets	\$4,690.90
Self Generated Training Income	\$3,590.89
Interest	\$4,397.97
Membership Dues	\$845.45
Expense Reimbursement	\$71.48
Total Income	<u>\$79,962.83</u>
Cost of Sales	
Gross Profit	<u>\$79,962.83</u>
Expenses	
Operating Expenses	
Accounting	\$1,681.25
Advertising	\$2,379.00
Audit Provision	\$100.00
Bank Fees	\$19.25
Computer & Internet	\$434.94
Depreciation	\$4,356.69
Workshop Catering	\$528.60
Insurance	\$3,258.97
Postage	\$335.72
Pride Events	\$192.73
Printing and Stationery	\$1,457.59
Rent	\$12,148.61
Subscriptions & Memberships	\$159.09
Telephone	\$3,554.73
Training Expenses	\$217.96
Travel	-\$37.33
Fundraising Expenses	\$67.90
Volunteer Amenities	\$32.07
Employment Expenses	
Superannuation	\$3,886.85
Wages & Salaries	\$43,583.02
Workers Compensation Insurance	\$306.37
Leave Accruals	\$4,597.70
Staff Training and Development	\$313.64
Total Employment Expenses	<u>\$52,687.58</u>
Faciliator Fees	<u>\$1,963.64</u>
Total Expenses	<u>\$85,538.99</u>
Operating Profit	<u>-\$5,576.16</u>
Other Income	
Other Expenses	
Net Surplus / (Deficit)	<u>-\$5,576.16</u>

These financial statements are audited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements

Notes to the Financial Statements For the year ended 30 June 2012

Note 1: Summary of Significant Accounting Policies

The director of the trustee company has prepared the financial statements of the trust on the basis that the trust is a non-reporting entity because there are no users dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the trust deed, the information needs of the stakeholders and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the director of the trustee company has determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

(a) Property, Plant and Equipment (PPE)

Property, Plant and Equipment are carried at cost or at independent or director's valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the trust. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the assets charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by the director to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

(b) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis and include direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenses.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(d) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue. Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

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

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

These notes should be read in conjunction with the attached compilation report of Accounting for Small Business.

Notes to the Financial Statements For the year ended 30 June 2012

(f) Employee Benefits

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related costs.

(g) Trade and Other Payables

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.

These notes should be read in conjunction with the attached compilation report of Accounting for Small Business.

ACCOUNTANTS COMPILATION REPORT



Gay and Lesbian Community Services of WA (Inc)
ABN 57 648 379 285
Compilation Report

We have compiled the accompanying special purpose financial statements of Gay and Lesbian Community Services of WA (Inc), which comprise the balance sheet as at 30 June 2012, the profit and loss statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of the association to the membership.

The Responsibility of the Management Committee

The Management Committee is solely responsible for the information contained in the special purpose financial statements and has determined that the basis of accounting adopted is appropriate to meet their needs.

Our Responsibility

On the basis of the information provided by the Management Committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting adopted and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management Committee provided, in compiling the financial statements. Our procedures do not include verification or validation procedures.

The special purpose financial statements were compiled exclusively for the benefit of the members of the association. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

A handwritten signature in black ink, appearing to be 'M. Jones', is written over a horizontal line.

Accounting for Small Business

Suite 52, 102 Railway Street

WEST PERTH WA

17 September, 2012

Suite 52, 102 Railway Street
West Perth WA 6005
T: (08) 9200 6051 F: (08) 9226 0337

INDEPENDENT AUDIT REPORT

To: Gay and Lesbian Community Services of WA (Inc.)

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Gay and Lesbian Community Services of WA (Inc.), which comprises the balance sheet as at 30 June 2012, and 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.

Management Committee's Responsibility for the Financial Report

The Management Committee is responsible for the preparation and fair presentation of the financial report and has 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 financial reporting requirements of the constitution and are appropriate to meet the needs of the members. The Management Committee's responsibility also 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

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we 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 risks assessments, the auditor considers internal control relevant to the Management Committee'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 Management Committee's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management Committee as well as evaluation the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Management Committee's financial reporting requirements under the constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

AUDITORS REPORT

Independence

In conducting our audit, we have complied with the independence requirement of the Australian professional accounting bodies.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Gay and Lesbian Community Services of WA (Inc.) as of 30 June 2012 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 of the financial statements.

Basis of Accounting

Without modifying our opinion, 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 Boards' financial reporting responsibilities. As a result, the financial report may not be suitable for another purpose.

Dated the 18th day of September 2012 in Perth, Western Australia



Peter Barrett, MIPA
Managing Partner