



Living Proud

LGBTI Community Services of WA
Formerly Gay & Lesbian Community Services

Name of Service	Living Proud Inc. ABN 57 648 379 285 Registered charity 18087
Telephone	(08) 9486 9855
Fax	(08) 9486 9855
QLife Counselling Line	1800 184 527
Postal Address	City West Lotteries House 2 Delhi Street West Perth WA 6005
Websites	www.livingproud.org.au www.equalityrules.info
Email Address	admin@livingproud.org.au

THE SERVICE

Living Proud (Inc) 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 WA Department of Health contract and supplemented by fund-raising, donations, memberships and project grants.

BRIEF HISTORY

Living Proud Inc was originally 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 to the Gay and Lesbian Counselling Service of WA (Inc) in 1990. In 1999 the name was changed again to the Gay and Lesbian Community Services of WA (Inc), and finally became Living Proud in 2013 to reflect the wider range of services that Living Proud provides and reflect the true diversity of the LGBTIQ community.

Living Proud MISSION STATEMENT

Living Proud (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.

OBJECTIVES

- Provide a range of quality services, support and resources which promote the health and wellbeing of lesbian, gay, bisexual, transgender and intersex and other sex, sexuality and gender diverse people (collectively LGBTI);
- Provide advocacy and leadership aimed at reducing disadvantage and discrimination among LGBTI people;
- Encourage and empower LGBTI people to actively participate within the Association, partner organisations and the community;
- Provide consultancy, information, education and training to a range of professionals and service providers which promotes access to services and improves the quality of services for LGBTI people;
- Develop the capacity of groups, organisations, businesses and other institutions to be inclusive of LGBTI people; and,
- To establish an ongoing structure to finance the above aims.

ACKNOWLEDGEMENTS

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

FUNDING BODIES

WA Department of Health

WA Mental Health Commission

WA Mental Health Commission through the Centrecare OneLife Suicide Prevention Project

Commonwealth Department of Health and Ageing through the National LGBTI Health Alliance

Private donors

ALLY ORGANISATIONS

Equal Opportunity Commission of WA

Freedom Centre

Headspace

Injury Control Council of WA

Lifeline

Living Works Education

National LGBTI Health Alliance

Relationships Australia

Uniting Care West - True Colours program

WA AIDS Council (WAAC)

WA Police Diversity Unit

Workout Savvy

Youthlink

WA LGBTI GROUPS AND ASSOCIATIONS

Bears (Gay Men's Group)

Chameleons Society WA

Cross Campus Queer Network (CCQN)

Drag King Association of Perth

Freedom 2B

Gay and Lesbian Singers WA (GALS WA)

GLBTI Rights in Ageing Incorporated (GRAI)

Loton Park Tennis Club

Parents and Friends of Lesbians and Gays (PFLAG)

Playgroups with Pride

Pride WA

Primetimers

Outdance

Sapphic Trampers

Umbrella Community Care Services

University Ally Programs

WA Gender Project

WA Wanderers

MEDIA SUPPORTERS

Out in Perth

QPages Directory

All Things Queer RTR FM

OTHER SUPPORTERS

Sav Adele, James Atkinson, Lisa Baker MLA, Eddie Bartnik, Joanne Boyling, Ingrid Cumming, Clive Elliot and the OneLife team, Bev Fabb, Heath Greville, Lorna Hirsch, Keith Marshall and staff, Hon Lynn McLaren, Hon Helen Morton, Graeme Watson, Vanessa Watson, PuiSan Whittaker, Revelation Film Festival, Black Swan Theatre Company, Anarchy PR (Representing Pinnacle Films, Studiocanal Australia and Madman Entertainment)

VOLUNTEERS AND MEMBERS

The Living Proud Board acknowledges all of our volunteers who have worked tirelessly on the QLife telephone counselling 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.

BOARD OF MANAGEMENT

Chairperson	Phillip Hampton
Vice-Chairperson	Dani Wright Toussaint
Secretary	Trish Langdon
Treasurer	Michael McAulliffe
Ordinary Member	Rueben Edmonds
Ordinary Member	Colin Longworth
Ordinary Member	Mikayla Jay McGinley
Ordinary Member	Davina Morley
Ordinary Member	Lex Randolph
Ordinary Member	Gavin Tsai
Staff Representative/s	Bella Broadway / Sandra Norman / Nadine Wright Toussaint

STAFF

Manager

Trish Langdon (November 2012 – September 2013)
Nadine Wright Toussaint (January 2014 – May 2014)
Bella Broadway (July 2014 – Present)

Project Worker / Training officer

Sandra Norman (April 2001- Present)
Tamara Bezu (November 2011 - July 2013)

QLife WA Coordinator

Nadine Wright Toussaint (August 2013 – May 2014)
Bella Broadway (May 2014 – Present)

Opening Closets Mental Health Training Officer

Regan Smith (July 2012 – July 2014)

Administrative support

Hannah Bosbury (April 2013 – July 2014)

CHAIRPERSON'S REPORT 2013 - 2014

PHILLIP HAMPTON

This year has been another of solid growth and consolidation for Living Proud. In conjunction with a name change and a broader variety of service offerings, the organisation is proving to be adaptable to the requirements of the WA LGBTI community, and well-placed for enhancing its core services.

Service Provision

In 2013-2014, among other offerings Living Proud delivered four key services:

- **QLife**; Living Proud is an active member of this project, with sixteen volunteer telephone counsellors currently completing their induction, bringing the total to nineteen. Call volumes have been steadily increasing, and there are plans for standardised training for the service to be rolled out nationally. As an indication, in the last seven months there has been a 214% increase in the number of hours of counselling delivered by this service.
- **Opening Closets Mental Health Training**; this year, 15 sessions were delivered in the metropolitan area to over 163 mental health workers, and 15 in regional areas to nearly 95 mental health workers.
- **Specialist and Advanced Training**; ASIST, or Applied Suicide Intervention Skills Training, was given to eighteen volunteers and two community members, and one SafeTALK workshop was conducted. In addition, five sessions covering Confidentiality, Ethics and Boundaries, and Attitudes and Values were presented to volunteers over the course of the reporting year.
- **Consultancy and Policy Support**; Living Proud has been engaged on several levels, from presenting at conferences to representing LGBTI interests in other networks and projects. Of note, presentations were made by Regan Smith at the CRANAPIus National Rural Health Conference in Darwin and the Australian Council of Mental Health Nurses International Conference in Perth, and representation is in place on both the WA Police Diversity Network and the Equal Opportunity Commission's 'Sexuality and Gender-based Bullying in Schools' Project.

Key Achievements

The organisation also marked this year with major milestones and achievements in its service to the LGBTI community and its allies, notably:

- **40-year Anniversary**; Living Proud originally grew out of the 'Campaign Against Moral Persecution' (CAMP) and 'Phone a Friend' services, and was formally established in 1974 as the Homosexual Counselling and Information Service of WA. Forty years later, we've evolved into a mental health support hub for the LGBTI community, and have plans to expand our remit to include programmes around broader health advocacy. Our birthday will be celebrated in the coming months.
- **Name and Constitution Changes**; at the AGM in September 2013, the members of Gay and Lesbian Community Services voted in favour of changing its name to Living Proud Inc. This followed the successful completion of the Living Proud project which had been embraced by many members of the LGBTI community, and acknowledged that the organisation now serves and represents a more diverse range of groups. Other changes to the Constitution were made at the same time, bringing the organisation in line with contemporary governance practices. The name and branding change to Living Proud Incorporated were rolled out in January 2014.
- **Your Guide to Living Proud**; in July 2013, the Living Proud project launched a booklet - 'A Guide to Living Proud' a collection of positive messages from LGBTI role models, information and strategies for people in the LGBTI community to embrace the notion of living proud. This was the culmination of different elements of the Living Proud project as part of the One Life Suicide Prevention Strategy coordinated by Tamara Bezu. The event saw many well-known LGBTI community members and groups gathering to celebrate and be recognised for their part in the project's success and was marked with a fabulous performance by Gay and Lesbian Singers WA (GALSWA).
- **Safe Space Scoping Project**; As part of the Living Proud project, Bryan Stewart consulted with a number of LGBTI social, recreational and sporting groups to examine the factors which lead to being sustainable, such as how they promoted safety, inclusion and diversity within, dealt with conflict, maintained their membership, and overall

governance strategies. The resulting report, *Safety, Diversity & Inclusion in LGBTI Groups*, was launched at PRIDE Fairday and has been disseminated to community organisations. Living Proud will be engaging with groups in order to promote safe and inclusive practices.

Staffing

These achievements are a testament to staff and volunteers that continue to give the board great pride to represent and enable, and we'd like to acknowledge and thank them for their contributions over the past year.

In particular, we'd like to welcome Bella Broadway as our new QLife Co-ordinator upon the resignation of Nadine Wright Toussaint from that role, and also the record number of new volunteers we've inducted into our telephone counselling service, eighteen, who now give us the greatest capacity we've ever had to serve our LGBTI community.

Future Directions

- **Strategic Planning**; while Living Proud has functioned as a valuable member of the WA LGBTI community in its current state, it needs to revise its vision and strategy to ensure that it can build on its current role and evolve into an organisation with a broader set of objectives. This would include consideration to expand its remit from mental health to include advocacy for physical wellbeing, and increased participation within the National LGBTI Health Alliance.

With inclusion in national initiatives such as QLife, it also needs to:

- Consolidate and strengthen its adaptability to increased demand by looking at ways to retain a reliable, enthusiastic permanent and volunteer workforce,
 - Improve value to its members, and
 - Ensure economic sustainability.
- **Key Community Partnerships**; WA has a number of Ally Organisations and LGBTI groups that Living Proud maintains healthy working relationships with, and will aim to add to these by building an increasing number of functional relationships with corporate entities who are introducing or maintaining Diversity policies and require direction or training in becoming LGBTI-aware.
 - **Health Advocacy**; while the long-term goal should be for LGBTI people to be wholly included in health programmes that embrace Diversity and Inclusion, in the short-term we need to consider the steps that need to be taken for this to happen. As we are currently an organisation that focuses on the mental health of LGBTI people, it would therefore be an appropriate move to include physical wellbeing in our remit, either independently or in consort with other appropriate LGBTI community groups.

In conclusion, the Board would like to thank its members for their continuing support of Living Proud, and look forward to maintaining the momentum the organisation has achieved towards realising its vision of improving the health and wellbeing of the LGBTI community.

LIVING PROUD INC SERVICE DELIVERY 2013 - 2014

QLIFE / TELEPHONE COUNSELLING OUTPUTS

During 2013 to 2014, LIVING PROUD Inc received core funding from the Western Australian Department of Health to provide a telephone counselling line for people to discuss issues around sexuality, sexual orientation, gender expression, sexual health and other sexuality and gender diversity issues. This was supplemented by funds received from the National LGBTI Health Alliance to deliver the QLife Project.

The aim of this service is:

- To reduce the risk of depression, self-harm and suicide amongst people having difficulty with diverse sexuality and gender
- Enhance the individuals' capacity for mental health and community engagement; and
- Facilitate access to a range of health and community based services for people of diverse sexuality and gender.

During the period of July 2013- December 2014, 219 Hours of telephone counselling was delivered over **73 nights. 893 telephone calls** were received Nationally by the telephone counselling line of which **219 calls** were answered by **5** trained volunteer counsellors.

During this period of December 2013- June 2014, 468 Hours (214% growth) of telephone counselling was delivered over **72 nights. 3131** (350% growth) telephone calls were received Nationally by the telephone counselling line of which **391** (179% growth) calls were answered by our **19** trained volunteer counsellors.

This represents a total during the 2013-14 financial year of **687 Hours** of telephone counselling was delivered over **145 nights. 4024 telephone calls** were received Nationally by the telephone counselling line of which **610 calls** were answered by **19** trained volunteer counsellors. During 2013-2014 financial year there has been a **380** percent increase in our volunteer workforce.

During this time period, there has been a steady increase of approximately **10 %** per quarter in the amount of National calls received by the QLife line, with the highest call totals received per week occurring on 27/5/14 (**154** calls- the highest amount since the implementation of the QLife project).

The category type that received the highest amount of calls were: Coming out, Exploring Sexual and Gender Identity, Loneliness and Isolation, Mental Health Referrals, and Regular Callers.

Training and Development of the QLife Telephone Counselling and Referral Service has been prioritised and facilitated by the key events indicated below

- Two (2) training sessions of three (3) hours each for a total of six (6) hours were delivered to six (5) existing volunteers covering database and call log procedures as well as the mandatory reporting policy which are required under the QLife national project facilitated by Nadine Wright Toussaint (LIVING PROUD), Hannah Bosbury (LIVING PROUD) and Tarnia Thompson (QLife National Project Officer).
- A two (2) hour team meeting and debrief for five (5) existing volunteers to discuss issues such as strategies for responding to repeat callers was facilitated by Nadine Wright Toussaint.
- Two (2) volunteer information evenings were held for 15 prospective volunteers totalling three (3) hours. Of those who attended 12 have applied to become volunteers with the service and are enrolled for volunteer training due to commence in January 2014.
- Two (2) training sessions for new volunteers were delivered to five volunteers for a total of 4 (4) hours. These sessions covered Confidentiality, Ethics & Boundaries and Attitudes and Values. These sessions were held for trainee volunteers wishing to commence listening in shifts prior to the commencement of the January course.

- Applied Suicide Intervention Skills Training (ASIST) training was provided to Eighteen (18) LIVING PROUD Volunteers (2 days x 7 hours).
- One (1) SafeTalk workshop (three and half hour session) was delivered to One (1) QLife volunteer during the reporting period.
- Six (6) training sessions of three (3) hours each for a total of eighteen (18) hours were delivered to eighteen (18) new volunteers, covering telephone counselling skills, facilitated by Sandra Norman and Nadine WrightToussaint.
- 354 hours of supervision were provided to nineteen (19) trainees in this period.
- Three (3) training sessions of two (2) hours each for a total of six (6) hours were delivered to nine (9) new volunteers, covering Confidentiality, Ethics and Boundaries; Attitudes and Values; and Diverse Sexuality, Sex and Gender. These sessions were facilitated by Nadine Wright Toussaint and Sandra Norman.
- Two (2) training sessions of three (3) hours each for a total of six (6) hours were delivered to sixteen (16) telephone counselling volunteers, on Motivational Interviewing. These sessions were facilitated by Tarnia Thompson, the QLife National Project Officer.
- Applied Suicide Intervention Skills Training (ASIST) was delivered to fourteen (14) telephone counselling volunteers plus two (2) other LGBTI community members (2 days x 7 hours).
- Eleven (11) volunteers attended full day (7 hour) MindOut LGBTI Mental Health and Suicide Prevention training workshops, facilitated by Barry Taylor from the National LGBTI Health Alliance.
- Nineteen (19) volunteers have been registered for the QLife database on Salesforce and are currently submitting call-logs and accepting shifts via this system. Reflective Practice Skills and Development is delivered via a group "Chatter" function that is available, and information updates from a National level are communicated via this medium.

TRAINING AND CONSULTANCY SERVICES OUTPUTS

- Applied Suicide Intervention Skills Training (ASIST) was provided as part of the 'Living Proud' Project – a Community Action Plan developed and delivered by LIVING PROUD as part of the OneLife Suicide Prevention Project. Even though the OneLife contract was separate to the Core Contract, the overall outcomes are complementary.
 - LIVING PROUD staff (Nadine Wright Toussaint & Sandra Norman) delivered three (2) ASIST workshops to twenty nine (49) LGBTI community members during the reporting period.
 - One (1) SafeTalk workshop (three and half hour session) was delivered by a LIVING PROUD volunteer and staff member to eighteen (8) community members
- Regan Smith attended and presented at the CRANAPlus National Rural Health Conference held in Darwin, the Australian Council of Mental Health Nurses International Conference held in Perth, the National Youth Health Conference held in Fremantle, the Sexual Assault/Abuse and Domestic Violence Conference in Bunbury and the Royal Australian and New Zealand College of Psychiatrists (WA Branch) Social, Cultural and Addiction Psychiatry Conference.
- AGM Governance training has also been attended by LIVING PROUD Board Members.
- LIVING PROUD is represented on the WA Police Diversity Network and the Equal Opportunity Commission Sexuality and Gender based Bullying in School's Project.

OPENING CLOSETS MENTAL HEALTH TRAINING OUTPUTS

Living Proud Inc received project funding from the Western Australian Mental Health Commission to deliver the 'Opening Closets Mental Health Training' package in mental health facilities in rural and regional Western Australia from April to December 2013 as well as funding for metro delivery from January to December 2014. The training aims to raise awareness of the specific needs of people of diverse sexualities, sexes and/or genders, including Lesbian, Gay, Bisexual, Trans* and Intersex (LGBTI) populations, and to increase accessibility to mental health services by individuals. This project has been delivered to both Government and non-government mental health services workers and volunteers

The objectives for the project are:

- to increase the accessibility of mainstream mental health services for LGBTI clients with particular attention to frontline and telephone counselling services;
- to increase the competency of mainstream mental health service workers in working appropriately with LGBTI clients; and
- to strengthen relationships between mainstream mental health services and LIVING PROUD in order to better support LGBTI clients.

The Opening Closets Training package helps organisations to:

- Increase their knowledge of the needs of LGBTI people;
- Understand their obligations under the revised Equal Opportunity legislation; and
- Promote their service as an LGBTI friendly environment for staff and clients.

The Opening Closets Mental Health Training has been delivered to:

- 163 mental health workers in the metro area over 15 training sessions
- 95 mental health workers in regional WA over 15 sessions held in Broome, Kununurra, Port Hedland, South Hedland, Kalgoorlie, Esperance, Geraldton and Albany

Feedback from Rural, Regional and Remote Training Participant: *"I'd like to give you and your colleagues some positive feedback. I completed the training you offered in [regional town] recently and today for the first time a young person disclosed to me that they identify as transgender and bisexual. This young woman has been coming to our service for a number of years and has seen many counsellors.*

She has never before spoken of her sexual identity or the depressive thoughts and suicidality that have resulted from her fear and confusion. It meant a lot to her that I so easily referred to her as female and by her chosen name. Likewise our clinical team refer to her by this name and as female in clinical review meetings, although she is not yet ready for them to address her this way directly yet. It makes me happy though to know that if she does make that choice then our team are ready to respect her wish and for it be conducted genuinely. Because of the training that your team provided I was able to give reassurance that how she identifies herself is her identity, rather than trying to figure out which label matched her feelings and behaviours.

Your training program allowed for such frank and open discussion that meant that there was no skirting around appropriate words to use or questioning if I would offend through naivety. The conversation was supportive, therapeutic, honest and real and the young person was surprised at how easy it was. I am proud to say that she now has another safe space to be herself without fear of judgement. Together our plan is to keep building on her network of safe places and safe people that she can surround herself with so she can be the best version of herself. So thank you and please know that your work is making a difference"

----- Regional training participant feedback 2013

THE LIVING PROUD SUICIDE PREVENTION PROJECT

The Living Proud Project was funded as part of the OneLife Project, a Suicide Prevention Initiative funded by the Mental Health Commission of WA. This project commenced in December 2012 and officially concluded in August 2013.

The Living Proud Project's objectives:

- Increased awareness and knowledge about LGBTI suicide prevention both among the broader community as well as the LGBTI community;
- Improved LGBTI community connection and social support; and
- Decreased discrimination within LGBTI community.

The Living Proud Project had an ambitious plan for 2012 - 2013, based on the community consultation undertaken prior to the project's launch. The project received significant support by the LGBTI community. During the course of the project, different organisations and people approached the project with ideas for forums or events which they were keen to present in partnership.

The Living Proud Project officially concluded in August 2013. However Living Proud Inc continued to deliver the following:

- Published 'Your guide to Living Proud' in July 2013;
- ASIST and SafeTALK Training for community members and volunteers;
- Continuing the Living Proud Website and distributing resources;
- Continuing the Living Proud & Fit Community Fitness Sessions; and,
- Distribute the results of the Safe Space Audit and develop training and or resources for community groups.

Safe Space Audit

The Safe Space Audit was undertaken by Bryan Stewart in mid 2013, with the final report being released at Pride Fairday 2014. The aim of the research was to ascertain the following:

- Were LGBTIQ community groups inclusive of diversity in WA;
- What challenges LGBTIQ community groups had experienced in addressing inclusion and what were their key learnings;
- What changes LGBTIQ community groups considered were necessary for sustainability and how they could be implemented; and
- How Living Proud Inc could assist in this process.

The key recommendations for Living Proud Inc are to:

- Develop specific training regarding gender diversity to assist groups in becoming aware of and sensitive to the needs of trans* and intersex people;
- Assist groups to become more inclusive through the development of a template of safe space guidelines as well as a complementary training package in order for groups to become more diverse;
- Facilitate cross collaboration of groups including assisting groups to find appropriate venues, particularly those which cater for people with physical and sensory disabilities, and organise dates for events; and
- Facilitate discussion between groups with the purpose of encouraging greater community participation by younger members of the community

Since the Safe Space Audit Report launch at Pride Fairday 2014, these recommendations have been incorporated into the new Living Proud Inc. contract with the WA Department of Health and will be delivered over the next funding period.

TREASURER'S REPORT – 2013/14

Michael McAuliffe

Treasurer's Report – 2013/14

Living Proud continued to maintain a strong financial position in 2014 and ended the year with a small operating deficit of \$1,343.

- Cash balances declined during the year from \$217,625 down to \$124,843. The primary reason for the decline in cash was a result of expenditure relating to the Mental Health Rural and Regional Funding.
- Retained earnings had a small decrease from \$79,498 to \$77,763.

Income received during the year comprised of 30% Qlife, 30% Mental Health training, 20% core funding from the Health Department with the remaining income being self-generated through donations, training and membership dues.

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.

Living Proud Incorporated
Profit & Loss Statement
July 2013 through June 2014

Income	
Donations	\$460.00
LGBTIQ CAP Funding	\$42,522.35
HDWA	\$61,913.75
Qlife Funding	\$85,471.32
MH Training	\$85,213.91
Training Income	\$3,409.09
Interest	\$1,979.84
Membership Dues	\$604.54
Expense Reimbursement	\$1,000.00
Miscellaneous Income	\$5,000.00
Total Income	<u>\$287,574.80</u>
Cost of Sales	
Gross Profit	<u>\$287,574.80</u>
Expenses	
Operating Expenses	
Accounting	\$8,064.40
Advertising	\$10,818.18
Auditing Fees	\$500.00
Bank Fees	\$96.75
Books & Publications	\$626.95
Computer & Internet	\$5,279.34
Consultancy Fee	\$7,222.04
Depreciation	\$4,632.16
Donations	\$280.00
Graphic Design	\$4,240.00
Events	\$3,005.54
Strategic Planning	\$227.12
Catering	\$5,545.35
Venue Hire	\$1,484.18
Insurance	\$4,049.26
Postage	\$386.70
Printing and Stationery	\$7,010.61
Cleaning	\$131.82
Rent	\$10,320.59
Security	\$70.00
Subscriptions & Memberships	\$304.55
Telephone	\$3,752.12
Training Expenses	\$3,226.67
Travel	\$18,174.62
Volunteer Amenities	\$318.60
Employment Expenses	
Superannuation	\$15,493.03
Wages & Salaries	\$169,157.63
Mileage Allowance	\$420.83
Leave Accruals	\$167.49
Staff Training and Development	\$1,549.07
Other Employer Expenses	\$412.72
Total Employment Expenses	<u>\$187,200.77</u>
Facilitator Fees	\$1,950.00
Total Expenses	<u>\$288,918.32</u>
Operating Profit	<u>-\$1,343.52</u>
Other Income	
Other Expenses	

Living Proud Incorporated

Balance Sheet

As of June 2014

Assets		
Current Assets		
Cash On Hand		
Cheque Account - Westpac	\$28,492.96	
Westpac CS Cash Reserve	\$96,164.00	
Deposit Bearing Interest 49839	\$68.40	
Petty Cash	\$118.00	
Total Cash On Hand		\$224,843.36
Total Current Assets		\$224,843.36
Other Current Assets		
Receivable	\$5,307.56	
Total Other Current Assets		\$5,307.56
Fixed Assets		
Furniture & Fixtures at Cost	\$23,055.64	
Accumulated Depreciation	-\$22,404.25	
Computer and Photocopier	\$20,563.91	
Accumulated Depreciation	-\$14,847.53	
Telecommunications	\$575.00	
Accumulated Depreciation	-\$575.00	
Total Fixed Assets		\$6,367.77
Total Assets		\$136,518.69
Liabilities		
Current Liabilities		
Trade Creditors	\$2,831.33	
Sundry Creditor - ATO	\$12,786.00	
GST Liabilities		
GST Collected	\$481.93	
GST Paid	-\$227.19	
Total GST Liabilities		\$254.74
Total Current Liabilities		\$15,872.07
Payroll Liabilities		
Superannuation Payable	\$673.38	
PAYG Withholding Payable	\$2,688.00	
ABN Withholding	\$0.29	
Provisions		
Provision for L Service Leave	\$2,012.98	
Provision for Annual Leave	\$5,813.94	
Total Payroll Liabilities		\$11,188.59
Funding Carried Forward		
Mental Health	\$31,694.43	
Total Liabilities		\$58,755.09
Net Assets		\$77,763.60
Equity		
Retained Earnings	\$79,111.92	
Current Year Surplus/Deficit	-\$1,348.32	
Total Equity		\$77,763.60

AUDITORS STATEMENTS – 2013/14

Living Proud Incorporated

Independent Auditor's Report to the Members

Scope

We have audited the financial report, being a special purpose financial report of Living Proud Incorporated for the year ended 30 June 2014.

The Committee is responsible for the financial report and has determined that the accounting policies used, which form part of the financial report, are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Associations Incorporation Act 1987. 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.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies of Living Proud Incorporated so as to present a view which is consistent with our understanding of the association's financial position and performance as represented by the results of their operations and their cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial report presents fairly in accordance with the accounting policies of Living Proud Incorporated and the consolidated entities as at 30 June 2014, and the results of their operations and their cash flows for the year then ended.

Signed on 22 September, 2014



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Monday, 22 September 2014

Living Proud Incorporated
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 WEST PERTH WA 6005

To Whom It May Concern:

We have completed our audit of Living Proud Incorporated for the year ended 30 June 2014. During this audit, certain observations were made which we would like to bring to your attention. It should be noted that the recommendations below do not take in to consideration internal procedures or systems of internal control that the auditor may not be privy to and that therefore, due to these or other factors, these recommendations may be unnecessary or impractical. Further, decisions not to act on these recommendations, unless indicated otherwise, **will not automatically form the basis for a negative audit opinion** in following years and are not an indication that we do not believe the financial reports to be an accurate representation of the financial position or performance of the Association for the current year.

1. Petty Cash

Observation

During our audit we noted that the "Petty Cash" account has had nil transactions posted during the year. We also have not seen a reconciliation of this account and would query the accuracy of the \$118 indicated to be held in cash. We feel that this is somewhat deleterious to the overall clarity of the balance sheet.

Recommendation

We recommend that the petty cash be reconciled at least annually and that an appropriate system of internal controls be maintained to ensure that this account is accurately reflected in the financial reports. This point was included in the management letter for the previous year.

2. Depreciation schedule and purchase of capital items

Observation

We are unable to reconcile the depreciation report provided to us with the figures on the balance sheet. We can confirm that the written down value of depreciable items does reconcile, but we cannot reconcile the balance sheet totals to the figures provided in the depreciation report.

Recommendation

We recommend that all efforts are made to maintain an accurate assets register and depreciation schedule.

FINANCIAL STATEMENTS – 2013/14

Living Proud Incorporated

Financial Statements

For the year ended 30 June 2014

Accounting for Small Business

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WEST PERTH WA 6005

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Living Proud Incorporated
Detailed Profit and Loss Statement
For the year ended 30 June 2014

	2014	2013
	\$	\$
Income		
Donations Received	460.00	490.63
Grant Income	189,907.42	177,791.51
Membership Income	604.54	840.90
Training Income	88,623.00	83,192.21
Interest received	1,979.84	6,081.18
Other income	6,000.00	237.30
Total income	287,574.80	268,633.73
Expenses		
Accountancy	8,064.40	6,531.25
Advertising and promotion	18,063.72	26,004.02
AGM & Meeting Expenses	227.12	2,180.29
Assets Written Off		4,010.91
Audit fees	500.00	300.00
Bank Fees And Charges	96.75	54.50
Cleaning/rubbish removal	131.82	130.00
Computer & Internet Expenses	5,279.34	1,768.85
Consultants fees	7,222.04	6,220.00
Depreciation - plant		243.51
Depreciation - other	4,632.16	2,512.40
Donations	280.00	
Fees & charges	1,950.00	47.27
Insurance	4,049.26	4,539.73
Interest - Australia		140.48
Journals & periodicals	626.95	2,948.65
Postage	386.70	282.53
Printing & stationery	7,010.61	4,123.51
Rent on land & buildings	10,320.59	10,068.04
Security	70.00	148.00
Staff amenities	318.60	66.38
Staff training	1,549.07	12,749.08

Living Proud Incorporated
Detailed Profit and Loss Statement
For the year ended 30 June 2014

	2014	2013
	\$	\$
Subscriptions	304.55	793.46
Sundry expenses	412.72	
Superannuation	15,493.03	13,980.81
Telephone	3,752.12	4,022.64
Training Expenses	10,256.20	16,544.51
Travel, accom & conference	18,174.62	9,547.23
Wages	169,745.95	148,369.32
Total expenses	288,918.32	278,327.37
Profit (loss) from ordinary activities before income tax		
	(1,343.52)	(9,693.64)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association		
	(1,343.52)	(9,693.64)
Items recognised directly in equity:		
Net increase in Asset Revaluation Reserve		
Increase (decrease) in retained profits due to:		
Retained profits	(391.35)	89,192.11
Total revenues, expenses and valuation adjustments attributable to the association and recognised directly in equity		
	(391.35)	89,192.11
Total changes in equity of the association	(1,734.87)	79,498.47
Opening retained profits	79,498.47	
Net profit (loss) attributable to the association	(1,343.52)	(9,693.64)
Adjustments:		
Retained profits	(391.35)	89,192.11
Closing retained profits	77,763.60	79,498.4

Living Proud Incorporated
Detailed Balance Sheet as at 30 June 2014

	Note	2014 \$	2013 \$
Current Assets			
Cash Assets			
Cash at Bank- Westpac Cheque Account		28,492.96	25,265.22
Cash at Bank- Westpac Cash Reserve		96,164.00	106,417.48
Cash at Bank- Deposit Bearing Interest		68.40	3,263.26
Cash at Bank- ING Direct Account			82,561.20
Cash on Hand- Petty Cash		118.00	118.00
		124,843.36	217,625.16
Receivables			
Trade debtors		5,307.56	3,405.00
		5,307.56	3,405.00
Total Current Assets		130,150.92	221,030.16
Non-Current Assets			
Property, Plant and Equipment			
Fixtures & Fittings		23,055.64	23,055.64
Less: Accumulated depreciation		(22,404.25)	(19,891.85)
Plant & equipment - at cost		20,563.91	13,302.77
Less: Accumulated depreciation		(14,847.53)	(13,302.77)
		6,367.77	3,163.79
Total Non-Current Assets		6,367.77	3,163.79
Total Assets		136,518.69	224,193.95
Current Liabilities			
Payables			
Unsecured:			
Trade creditors		2,831.33	6,356.39
		2,831.33	6,356.39

Living Proud Incorporated
Detailed Balance Sheet as at 30 June 2014

	Note	2014 \$	2013 \$
Current Tax Liabilities			
GST payable control account		481.93	309.29
Input tax credit control account		(227.19)	(502.59)
ABN withholding tax		0.29	0.29
Other Creditor- ATO		12,786.00	36,314.71
Amounts withheld from salary and wages		2,688.00	
		15,729.03	36,121.70
Provisions			
Employee entitlements		673.38	
Provision for Annual Leave		5,813.94	6,042.75
		6,487.32	6,042.75
Total Current Liabilities		25,047.68	48,520.84
 Non-Current Liabilities			
Financial Liabilities			
Unsecured:			
Watson Browne Memorial Fund			5,000.00
Secured:			
Unexpended Grant- Mental Health		31,694.43	47,035.61
Unexpended Grant- LGBTIQ Cap			42,522.35
		31,694.43	94,557.96
Provisions			
Provision for Long Service Leave		2,012.98	1,616.68
		2,012.98	1,616.68
Total Non-Current Liabilities		33,707.41	96,174.64
Total Liabilities		58,755.09	144,695.48
Net Assets		77,763.60	79,498.47
Members' Funds			
Accumulated surplus (deficit)		77,763.60	79,498.47
Total Members' Funds		77,763.60	79,498.47

Living Proud Incorporated
Notes to the Financial Statements
For the year ended 30 June 2014

Note 1: Summary of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act . The committee has determined that the association is not a reporting entity.

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

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

(a) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(b) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(d) Provisions

Provisions are recognised when the association 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 reasonably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(e) Cash and Cash Equivalents

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

(f) 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.

Living Proud Incorporated
Notes to the Financial Statements
For the year ended 30 June 2014

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.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

(g) Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

(h) 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 assets and liabilities statement are shown inclusive of GST.

(i) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

We have compiled the accompanying special purpose financial statements of Living Proud Incorporated, which comprise the Income and Expenditure Statement and Balance Sheet as at 30 June 2014, 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 financial information to the committee of management.

The Responsibility of the Committee of Management

The committee of management 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 the needs of the committee of management for the purpose of complying with the association's constitution.

Our Responsibility

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

Our procedures use accounting expertise to collect, classify and summarise the financial information which the committee of management provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

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

Accounting for Small Business

Suite 52, 102 Railway Street

WEST PERTH WA

24 September, 2014

Notes to the Financial Statements for the year ended 30 June 2014

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