



Living Proud

LGBTI Community Services of WA

formerly Gay & Lesbian Community Services

ANNUAL REPORT - 2014/15

Living Proud (Inc.)

ABN 57 648 379 285.

www.livingproud.org.au



Living Proud

LGBTI Community Services of WA

Formerly Gay & Lesbian Community Services

Living Proud Inc.

ABN: 57 648 379 285

Registered charity: 18087

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QLife Counselling Line 1800 184 527

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ORGANISATIONAL SUMMARY

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 our 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. This most recent name change reflects the wider range of services that Living Proud provides and aims to 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 OneLife Suicide Prevention Project
Commonwealth Department of Health and Ageing through the National LGBTI Health Alliance
Private donors

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
Transmen of WA
Umbrella Community Care Services
University Ally Programs
Vagine Regime
WA Wanderers

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

MEDIA SUPPORTERS

Out in Perth
QPages Directory
All Things Queer RTR FM
SCOOP



OTHER SUPPORTERS

Anarchy PR
Sav Adele
James Atkinson
Lisa Baker MLA
Eddie Bartnik
Black Swan Theatre Company
Joanne Boyling
Ingrid Cumming
Cindy Chi
Melody D'Cruz
Bev Fabb
Famous Sharron

Lorna Hirsch
Steph Lane
Simone Karner
Keith Marshall and staff
Hon Lynn McLaren
Hon Helen Morton
Regan Smith
Graeme Watson
Vanessa Watson
Suzie Warner

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 like to give particular thanks to our Life Members, Colin Longworth, Dr Vivienne Cass and Giz Watson. We would also like to thank all of our financial members for their ongoing support.



ORGANISATIONAL PROFILE

BOARD OF MANAGEMENT

Chairperson	Phillip Hampton
Vice-Chairperson	Lex Randolph (2014- June 2015), Reuben Edmonds (acting June 2015- Present)
Secretary	Trish Langdon
Treasurer	Michael McAuliffe (2014- Jan 2015) Stephen Barr (Jan 2015- Present)
Ordinary Member	Rueben Edmonds
Ordinary Member	Dani Wright Toussaint
Ordinary Member	Mikayla Jay McGinley
Ordinary Member	Gavin Tsai
Ordinary Member	Alan Mann
Ordinary Member	Dane Renner
Staff Representative/s	Bella Broadway / Sandra Norman

STAFF

Living Proud Manager	Bella Broadway (July 2014 – Present)
Living Proud Project Worker / Training Officer	Sandra Norman (April 2001- Present) Nadine Wright Toussaint (September 2014- Present)
QLife WA Coordinator	Bella Broadway (May 2014 – Present)
QLife WA Paid Counsellor	<i>Name withheld to protect confidentiality</i> (March 2015 – Present)
QLife WA Reflection and Development Supervisors	Bree Van De Zuidwind (April 2015 – Present) Davina Morley ((April 2015 – Present)
Administrative support	Catherine Cleary (May 2015- Present)



CHAIRPERSON'S REPORT 2014 - 2015

(PHILLIP HAMPTON)

This year has been another of steady growth and consolidation for Living Proud. The organisation is experiencing increased capacity to deliver all core services and is proving to be a reliable source of information and support to the WA LGBTI community, their families, friends and service providers.

SERVICE PROVISION

In 2014-2015, among other offerings Living Proud delivered four key services:

QLife

Living Proud is an active member of this project, with a total of thirty-six volunteer telephone counsellors and one full-time paid counsellor. 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 fifty-nine percent increase in the number of hours of counselling delivered by this service. Living Proud has seen the addition of a full time paid counsellor position which has significantly contributed national capacity to attend to the volume of QLife contacts currently experienced. This reporting period has seen the development of Living Proud counsellors in delivering webchat services to complement existing telephone counselling. Living Proud supported a local filmmaker to create two short films as part of the QLife Narrative Project. These told the stories of two LGBTI West Australians, and are designed to promote awareness and help-seeking behaviours amongst LGBTI community. These can be viewed at : <https://www.youtube.com/channel/UCnoU0FgX8TZNUpxbNSXEgNw>

Opening Closets Mental Health Training

This year, twelve sessions were delivered in the metropolitan area to mental health and allied community service workers.

Specialist and Advanced Training

Three Applied Suicide Intervention Skills Training (ASIST), and one SafeTALK suicide alertness workshop was delivered along with tailored short presentations on inclusive practice.

Consultancy and Policy Support

Living Proud has been engaged on several levels, from attendance at conferences to representing LGBTI interests in other networks and projects. Of note, meetings were held with West Australian Football League, Department of Human Services and the Australian Tax Department to provide support on inclusive practice. Living Proud consulted as part of 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:

One LiFE Award

Living Proud WA were honored to be recognised with a LiFE Award for leadership in suicide prevention at the 2015 National Suicide Prevention Conference, run by Suicide Prevention Australia. The conference provides a platform for more than three hundred and fifty delegates to share in the latest research, policy and practice with a focus on delivering better outcomes for vulnerable communities.

The annual LiFE Awards recognise excellence in suicide prevention across six different categories including Aboriginal and Torres Strait Islander, Workplace, Media, Community Engagement, Community Development and Research. Living Proud's major achievements in creating a suicide safer community include:



- The Living Proud Project, implemented under the OneLiFE WA Suicide Prevention Strategy.
- Provision of the Applied Suicide Skills Intervention Training and the SAFE TALK training.
- Delivery of the Opening Closets Mental Health training

In acceptance of the award, Living Proud manager Bella Broadway, thanked the staff, board of management and volunteers who work tirelessly toward reducing the occurrence of suicide in the LGBTI community

Mental Health 2020 Consultation

Living Proud was part of the consultation process for the Mental Health Commission of Western Australia ten-year strategic policy 'Mental Health 2020: Making it personal and everybody's business.' This consultation ensured not only that LGBTI voices were part of the discussion and ensuring our community interest remain on the agenda, but also held up 'Opening Closets' as a best-practice example of successful community projects that addressing community mental health needs.

This report can be found at:

http://www.mentalhealth.wa.gov.au/about_mentalhealthcommission/Mental_Health2020_strategic_policy.aspx



SOGII Consultation

Living Proud met with Federal Human Rights Commissioner Tim Wilson and his Senior Policy Advisors. As the formal Commission spokesperson for sexual orientation, gender identity and intersex (SOGII) human rights, Commissioner Wilson sought consultation around what is being done, and what more should be done, to promote a culture of respect for SOGII rights at both a West Australian and National level.

Living Proud was pleased to have such meaningful contributions from GRAI, Playgroups with Pride, True Colours, WAAC and the Chameleon Society of WA at this meeting. The level and diversity of content of the discussion that took place was inspiring.



The report from these consultations 'Resilient Individuals: Sexual Orientation Gender Identity & Intersex Rights 2015' can be found at:

<https://www.humanrights.gov.au/our-work/sexual-orientation-sex-gender-identity/publications/resilient-individuals-sexual>



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. Funding from Lottery West has been secured with a view to commencing Strategic Planning by Dec 2015

QLife

The coming 12 months will see Living Proud increase its capacity to conduct telephone and webchat services by the addition of further paid counselling staff. The implementation of the pilot program of incorporating paid counselling staff has been extremely successful in both extending the amount of service that can be provided, and in increasing the supports made available to the volunteer counselling team. It is envisioned that the continued promotion of this initiative will enable more LGBTI West Australians, their families and friends and service providers, to access support and information.

Key Community Partnerships

Living Proud will continue to explore ways that we can support partnerships within the LGBTI community, thus contributing the diversity and vitality of all groups and organisations. Living Proud will seek to strengthen our networks with Rural, Regional and Remote organisations in Western Australia and build on the work that is currently being done in these communities.

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 2014 - 2015

QLIFE / TELEPHONE COUNSELLING OUTPUTS

During 2014 to 2015, Living Proud Inc received core funding from the Federal Department of Health via the National LGBTI Health Alliance to deliver the QLife Project, and to provide a telephone counselling and webchat service for people to discuss issues around sexuality, sexual orientation, gender expression, sexual health and other sex, sexuality and gender diversity issues.

The aim of the QLife 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 2014- June 2015, **one thousand and ninety two** hours of telephone counselling was delivered by Living Proud over **one hundred and forty five** QLife shifts (shifts calculated per counsellor). Of the **six thousand four hundred and seventy five** telephone calls and **two hundred and twenty eight** webchats received Nationally by the counselling line, a total of **seven hundred and twenty six** calls and **one hundred and twenty six** webchats were answered by one of Living Proud's **thirty six** trained volunteer counsellors.

During 2014-2015 financial year there has been an **eighty nine and a half** percent increase in our QLife volunteer workforce. In addition to the QLife volunteers engaged by Living Proud, **one** paid counsellor provided **forty five and a half hrs** of telephone and webchat support. Data for the number of contacts taken by the paid counsellor are calculated nationally and are not able to be individually reported.

Over the course of the last financial year there has been a steady increase of approximately **thirty percent** per quarter in the number of Western Australian calls received by the QLife telephone counselling line, with the highest weekly call totals received in Western Australia occurring in the first week of June, 2014 (**thirty three** calls - the highest number of weekly contacts since the implementation of the QLife project).

Call categories that were received in the highest numbers were: Coming out, Exploring Sexual and Gender Identity, Loneliness and Isolation, Mental Health Referrals, Regular Callers and Relationship Issues. *There has also been a steady increase in suicide support and crisis call.



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

- **One** volunteer information evening was held for **twenty one** prospective volunteers totalling **three** hours. Of those who attended **twenty one** applied to become volunteers with the service and **nineteen** have completed their volunteer training.
- **Nine** training sessions for new volunteers were delivered to **nineteen** volunteers for a total of **five hundred and ninety eight and a half hours**. These sessions covered:
 - Confidentiality, Ethics & Boundaries and Attitudes and Values
 - Understanding Callers
 - Diverse Sex, Sexuality and Gender
 - Active Listening
 - Empathy
 - Questioning
 - Deeper Understanding
 - Advanced Counselling Skills
 - Moving Forward

Feedback from Counsellor Training Participant:

"I really enjoyed the training, it was the most in-depth and informative training that I have ever done."

I appreciated the diverse range of people training to be counsellors and all the hard work put into the trainings by staff.

I feel so valued as a volunteer already, so I feel very positive about volunteering with QLife"

The flyer is for Living Proud LGBTI Community Services of WA, formerly Gay & Lesbian Community Services. It features the organization's logo at the top left. The main heading is "Ready to make a difference to your community?" followed by "JOIN OUR VOLUNTEER COUNSELLING TEAM". The central text promotes an "Information Evening" on 10th February 6:30pm at the City West Lotteries House, 2 Delhi Street, West Perth. It provides contact information for Bella (9486 9855 or bella@livingproud.org.au) and states that applications are now open for the 2015 Living Proud QLife Counsellor Training, with more details at www.livingproud.org.au. On the right, an orange circle states "NEXT COUNSELLOR TRAINING STARTS IN MARCH. PLACES LIMITED". At the bottom right is the QLife logo with the tagline "KEEPING OUR LGBTI COMMUNITIES CONNECTED" and the phone number 1800 184 527.

- Applied Suicide Intervention Skills Training (ASIST) training was provided to **nineteen** QLife Volunteers (a total of **three hundred and four** hours training provided).
- **Eleven** volunteers attended a **three and a half hour** webchat training (a total of **thirty eight and a half** hours training provided.)
- SafeTALK suicide alertness training was delivered to **three** QLife volunteer (a total of **eleven and a half** hours training provided).
- HIV training was delivered to **twelve** QLife volunteers (a total of **36** hours training provided).



- **Eight** Reflection and Development Sessions were provided by **two** clinical supervisors
- **Two** picnics were held, attended by a total of **sixteen** volunteers
- **One** Graduation/National Volunteer Week dinner held, and attended by **twenty three** volunteers
- All volunteers have been registered for the new QLife database on iCAROL and are currently submitting call-logs and accepting shifts via this system. Feedback on each counsellor call and webchat log is submitted by the Reflection and Development Supervisors via this medium. In total, **one thousand and thirty seven** hours of clinical supervision, on-call support, meetings, training was provided to **thirty six** volunteers and **one** paid counsellor during this period.

TRAINING AND CONSULTANCY SERVICES OUTPUTS

Applied Suicide Intervention Skills Training (ASIST) and safeTALK suicide awareness training was provided as part of the OneLife Suicide Grants Initiative.

- LIVING PROUD staff delivered three **ASIST** workshops to **fifty-three** LGBTI community members and allies during the reporting period (a total of **eight hundred and forty eight** hours training provided).

Feedback from ASIST Training Participant:

"Extremely valuable training which is useful to me both professionally and as a volunteer.....,

I feel confident now, more so than before in supporting a person at risk (of suicide)"



- **One** safeTALK workshop was delivered to **sixteen** LGBTI community members and allies (a total of **fifty six** hours of training provided).
- LIVING PROUD provided a number of consultancy and other short presentations, as well as representation on the panel for forums which discussed the needs of our local LGBTI community in particular, supporting the inclusive practice development of West Australian Association of Mental Health (WAAMH) students and Centre for Adolescent Mental Health Services (CAMHS) students



OPENING CLOSETS MENTAL HEALTH TRAINING OUTPUTS

Living Proud received project funding from the Western Australian Mental Health Commission to continue to deliver the 'Opening Closets Mental Health Training' and 'Opening Closets Full Day Training'. 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, allied community 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:

- **125** mental health and allied community service workers in the metro area over **12** training sessions

Feedback from Opening Closets Mental Health Training Participant:

"Great Workshop! Participants were engaged the whole time...great practical strategies (that) are applicable to improving the inclusivity of our whole service. Great resource support materials"



TREASURER'S REPORT – 2014/15

(STEPHEN BARR)

Treasurer's Report – 2014/15

Living Proud has continued to maintain a strong financial position in 2015 and ended the year with a surplus of \$41,736.

Cash balances increased during the year from \$124,843 to \$178,226. The primary reason for the increase in cash on hand was largely due to self-generated income and QLife end of project funding received.

The two main sources of income received during the year comprised of approximately 38% QLife and 32% core funding from the Health Department (WA). The remaining income was project income and self-generated income through donations, fundraising, interest, 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 and approving high value expenditure.



AUDITORS STATEMENTS – 2014/15

INDEPENDENT AUDITOR'S REVIEW REPORT

Living Proud Incorporated
2 Delhi Street
WEST PERTH WA 6005

Report on the Financial Report

We have reviewed the accompanying financial report, being a special purpose financial report of Living Proud Incorporated, which comprises the balance sheet as at 30 June 2015 and profit & loss statement for the year ended on that date.

Responsible Entities' Responsibility for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the needs of the members. The responsible entities' responsibility also includes such internal control that the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation, in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the registered entity's financial position as at 30 June 2015 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation). ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us [me] to obtain assurance that we [I] would become aware of all significant matters that might be identified in an audit. Accordingly, we [I] do not express an audit opinion.



Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Living Proud Incorporated does not satisfy the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2015 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis of Accounting

The financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

Signed on 15 September 2015

Peter Barrett, MIPA 144625
Anaxim Accounting Solutions
351 Newcastle Street, Northbridge WA



FINANCIAL STATEMENTS – 2014/15

Living Proud Incorporated

Financial Statements

For the year ended 30 June 2015

Preston Corporate Accounting

1/8 Preston St,

Como WA 6152

Phone: (08) 9367 4199

Email: support@prestoncorporate.com.au



Living Proud Incorporated
Profit & Loss Statement
July 2014 through June 2015

Income		
Donations	\$5,320.00	
Fundraising	\$100.00	
Assist Funding	\$15,888.00	
HDWA	\$98,071.75	
Qlife Funding	\$116,693.49	
MH Training	\$32,176.25	
Mental Health Funding	\$11,890.92	
Training Income	\$18,466.56	
Interest	\$2,102.28	
Membership Dues	\$409.08	
Total Income		<u>\$301,118.33</u>
Cost of Sales		
Resources	\$4,037.73	
Total Cost of Sales		<u>\$4,037.73</u>
Gross Profit		<u>\$297,080.60</u>
Expenses		
Operating Expenses		
Accounting	\$7,088.75	
Advertising	\$4,004.17	
Auditing Fees	\$500.00	
Bank Fees	\$103.13	
Computer & Internet	\$9,075.91	
Depreciation	\$4,307.47	
Events	\$4,832.73	
Strategic Planning	\$29.91	
Catering	\$3,792.76	
Venue Hire	\$754.45	
Insurance	\$4,136.53	
Postage	\$541.74	
Printing and Stationery	\$7,605.48	
Cleaning	\$131.34	
Rent	\$14,033.03	
Subscriptions & Memberships	\$359.99	
Telephone	\$2,548.78	
Training Expenses	\$7,252.96	
Travel	\$6,925.51	
Volunteer Amenities	\$1,721.16	
Employment Expenses		
Superannuation	\$13,028.38	
Wages & Salaries	\$138,875.08	
Mileage Allowance	\$1,279.14	
Leave Accruals	\$9,207.91	
Staff Training and Development	\$9,672.89	
Other Employer Expenses	\$1,765.33	
Total Employment Expenses		<u>\$173,828.73</u>
Faciliator Fees		<u>\$1,770.00</u>
Total Expenses		<u>\$255,344.53</u>
Operating Profit		<u>\$41,736.07</u>
Other Income		
Other Expenses		
Net Surplus / (Deficit)		<u>\$41,736.07</u>



Living Proud Incorporated

Balance Sheet

As of June 2015

Assets		
Current Assets		
Cash On Hand		
Cheque Account - Westpac	\$52,169.86	
Westpac CS Cash Reserve	\$124,813.33	
Deposit Bearing Interest 49839	\$1,125.09	
Petty Cash	\$118.00	
Total Cash On Hand	<u>\$178,226.28</u>	
Total Current Assets		\$178,226.28
Other Current Assets		
Receivable	\$50,682.25	
Deposits Paid	\$250.00	
Total Other Current Assets	<u>\$50,932.25</u>	
Fixed Assets		
Furniture & Fixtures at Cost	\$23,055.64	
Accumulated Depreciation	-\$23,055.65	
Computer and Photocopier	\$20,563.91	
Accumulated Depreciation	-\$16,650.88	
Telecommunications	\$575.00	
Accumulated Depreciation	-\$575.00	
Total Fixed Assets	<u>\$3,913.02</u>	
Total Assets		<u>\$233,071.55</u>
Liabilities		
Current Liabilities		
Trade Creditors	\$6,505.77	
Sundry Creditor - ATO	\$18,232.00	
GST Liabilities		
GST Collected	\$4,606.74	
GST Paid	-\$526.75	
Total GST Liabilities	<u>\$4,079.99</u>	
Total Current Liabilities		\$28,817.76
Payroll Liabilities		
Superannuation Payable	\$1,909.78	
PAYG Withholding Payable	\$14,082.00	
ABN Withholding	\$0.29	
Provisions		
Provision for L Service Leave	\$2,494.24	
Provision for Annual Leave	\$14,540.59	
Total Payroll Liabilities	<u>\$33,026.90</u>	
Funding Carried Forward		
Unexpended Grants 2015	\$51,727.22	
Total Liabilities		<u>\$113,571.88</u>
Net Assets		<u>\$119,499.67</u>
Equity		
Retained Earnings	\$77,763.60	
Current Year Surplus/Deficit	\$41,736.07	
Total Equity		<u>\$119,499.67</u>



Notes to the Financial Statements for the year ended 30 June 2015

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.

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 2015, 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.

Preston Corporate Accounting

1/8 Preston Street

COMO WA

September 2015



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