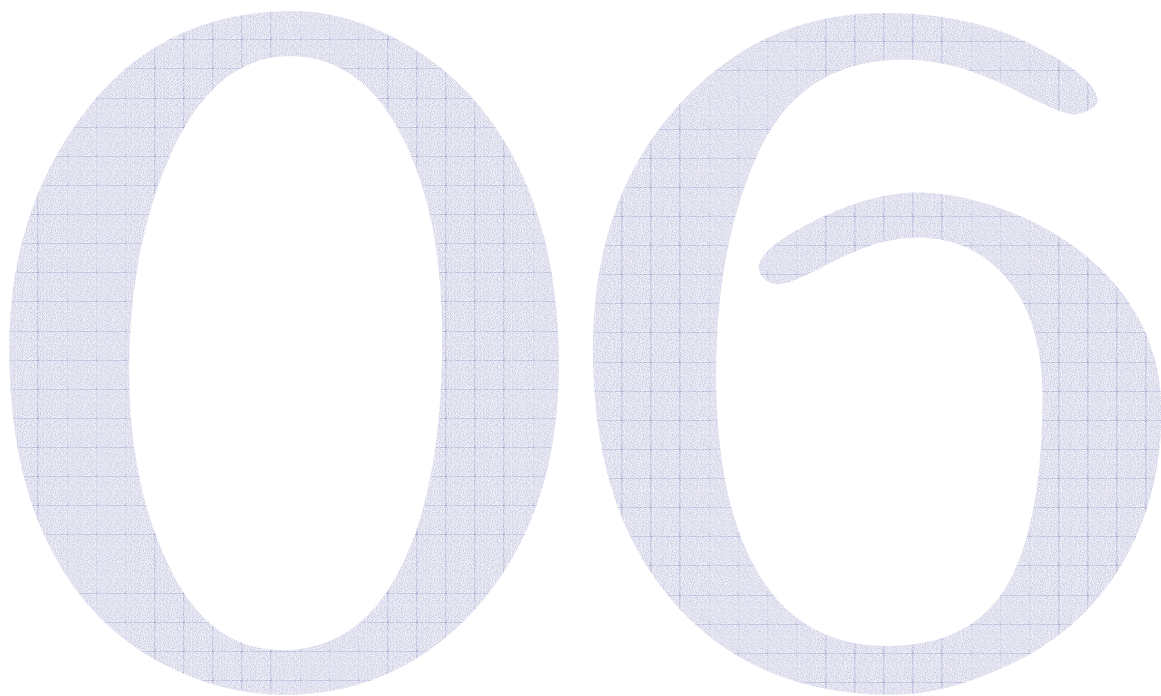


Gay and Lesbian Welfare Association Inc.



Annual Report
2006



The original 2006 Annual Report did not include the Financial Report within the same document.

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Gay and Lesbian Welfare Association
PO Box 1078,
Fortitude Valley QLD 4006
Web www.glwa.org.au
Admin Fax & Message Service 3319 0918

Acknowledgements

The Management committee

Female Co-Convener	Sharon Tranter
Male Co-Convener	David D
Secretary	Jason Readett
Treasurer	Jon Wescombe

Secretariat

Scott Grimmett

Finance Committee

Jon Wescombe
Jason Readett
Scott Grimmett
Roger Sawkins
Rob Collins

Communications Committee

Newsletter Editor	Peter O'Shea
Web Master	Andrew Haslem
E-mail administrator	David McKelvey
IT support	Jason Readett

Training Committee

Lindsay Nutley
Lisanne Massey
David Stone
Lynne Sait
Sheridan Power

Resource Manual

Roger Sawkins

Counsellors

45 on line their names have been withheld for confidentiality purposes

The History of the Gay and Lesbian Welfare Association

Through the eyes of the Rev Ivor Holmans (Date Written Unknown)

Early in 1984 Lance Haines approached the executive of the Free Business Association (the Gay and Lesbian Business Network) for permission to address a monthly dinner gathering at The University of Queensland. Lance had a notion which was supported by others within the community; that was, to form a counselling team which would offer support and referral and information services to the gay and lesbian communities. There was a great need for an accountable service to which people could go regularly for help. Expressions of interest were subsequently called and on 29 May 1984 a group of enthusiastic people met at the CAMP Club in George Street. Thus Brisbane received the first gay and lesbian counselling service. After that first meeting at the CAMP Club, for better accessibility meetings were held at the Metropolitan Community Church rooms at 424 Brunswick Street in Fortitude Valley.

The first twelve-week telephone counselling course for volunteers was facilitated by Lance Haines, Brian Day and Peter North. The course dealt with issues which, until then, many of us had not even considered or been aware of. Subjects included gay and lesbian identity in the historical perspective, coming out, client and counselling issues, counselling skills. We were asked to consider how heterosexual and homosexual people differed, to identify tolerance and acceptance, and to develop pride in ourselves. We discussed strategies for political change and we looked at social myths. Those were just a few of the diverse subjects we studied.

For me it was an eye opener to discover how we as men treated women as subordinates. We men had the first demonstration of the extent of our patriarchal dominance. It was a great lesson for me who had always thought I treated all people with equality. Twenty-one people volunteered for the first course and of these, three women and six men graduated in the sense that they went on line. By August 1991 there were twenty-eight active telephone counsellors.

GLWA has been known by two other names. First it was called the Brisbane Homosexual Counselling and Information Service. When it was incorporated the name was changed to the Homosexual Counselling and Welfare Service. The name was changed to the Gay and Lesbian Welfare Association during the 1990-91 financial year to acknowledge the Association's lesbian participants.

At formation GLWAs' three objectives were to provide:

1. a telephone counselling service
2. a welfare service
3. to conduct research and promote education.

The Association has come a long way since its inception but has kept closely to the ideals determined when it was formed.

Early GLWA History

by Lance Haines (written 1999)

GLWA was originally known as the Homosexual Community Welfare Service (HCWS). 'Homosexual' was used for a number of reasons - it was an inclusive word at a time when the distinctions between gays, lesbians, bisexuals and transgenderists had not become as clearly defined as they are today. At the time The Courier-Mail newspaper would not print the words 'gay' or 'lesbian' in the HCWS advertisement for the counselling line.

The HCWS was founded in the context of social change - the passing of the old and the unfolding of the new. The CAMP Club in George Street had offered a telephone contact line for a number of years previously. However, by 1983 the club had become almost defunct with just one or two people still involved. The Bjelke-Petersen State Government had only just relaxed its Gestapo-style fear tactics and welfare and other community groups were beginning to become more vocal in their criticisms and in social action. The first wave of news and information about the HIV disease in the USA had passed (1981) and rekindled an interest in issues in the gay men's community.

The Women's Health Centre (with Carol Lowe) had already established itself as a powerful proponent of women's issues and critic of the government. The radicalism of the Pride Collective with its strong ties with University of Queensland student groups was quite alive and active and this was to have a profound effect three years later during the National Conference on Homosexuality.

I was a gay activist and telephone counsellor recently arrived from Western Australia via the Tweed Valley when I came into contact with Brian Day who was already working with the Pride Collective. We both discovered we had similar passions for change in terms of increasing the amount of support being offered to gay and lesbian people in the wider community.

I made contact with a lesbian woman who worked for Social Security in the Valley and as fate would have it, she asked me if I would see a young lesbian woman for counselling. The young woman had told her father she was having a relationship with a woman. This had led to her father bashing her, the brother and his mate raping her under the house and she was now homeless. My naive suggestion was that she phone the gay and lesbian counselling service to speak to a lesbian counsellor (protocols and sensitivity for the young woman being taken into account) only to be told that no such group existed.

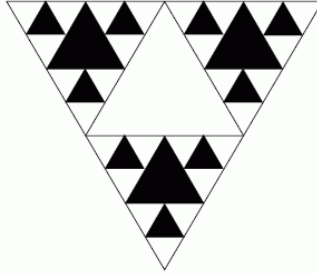
The rest is history. Brian and I started training with fifteen people who paid \$15 for a sixteen weeks' training course early in 1984. Access to a telephone was organised through Ivor Holmans and the Metropolitan Community Church. There were 25 active counsellors by the end of 1986. Annie Lazarus and Lou Rozensteins (of Women's House) coordinated the counselling line rosters. Discussions at meetings focused on expanding the service to encompass more active education and welfare strategies in the community as well as debating a constitution for incorporation under the relevant Queensland Act of Parliament.

Maintaining the autonomy of the group under pressure from the Queensland AIDS Council and other groups was paramount at the time. Incorporating an openly gay and lesbian group was still not easy matter in Queensland at that time. Gay sex was illegal (homosexual acts between consenting adult males was not decriminalised until 1990) and Counsellors were very conscious that the telephone might be monitored by the police. We were not "being paranoid" when we took every precaution to maintain confidentiality and to ensure the safety of each counsellor at the end of a night on-line.

The line had the FBA's (Free Business Association - now the Gay and Lesbian Business Network) support in covering advertising costs. Ian McDonald, the treasurer, was a vital link in providing a bridge to the FBA and other financial support from the community. Many of the original counsellors have gone on to fill important roles in the community - with lesbian groups, in HIV / AIDS education and research and in establishing other services here and in other states. People involved in the Counselling service were important in supporting the Queensland AIDS Council when it was first formed.

I designed the HCWS, now the GWLA, pink triangle emblem on my kitchen table from "Alchemical" symbols late one night in 1986. The outer inverted triangle is the universal symbol of gay pride (from the Nazi's use of the pink triangle to brand homosexuals in their concentration camps). It is also the mystical symbol for earth's physical activity and the double outer line binds or 'fixes' the energy. The open triangle at its centre represents the 'spirit' or 'higher guidance' and the pink of this triangle represents unconditional love without judgement. The three outer inverted triangles represent the levels of human experience: body, intellect and feeling/emoting as the direct concerns of counselling therapy. Finally the large dark triangles represent the holistic strength of contacts and networks in the community. The smaller triangles make up a mosaic of individuals symbolising that where there is perfection there is also, equally, imperfection. All are linked and part of the whole. The symbol carries with it concepts that are still working 15 years later!

When HCWS started it was the beginning of a new phase of gay and lesbian history in Queensland. That it has remained distinct from and independent of other groups is a credit to the commitment of its members in providing a service that meets the diverse needs of a broad spectrum of human individuals in the community.



Peter Allan Memorial Address

Date written unknown

The Peter Allan Memorial Address is held most years to commemorate the long-time GLWA member and benefactor, the Rev. Peter Allan. The Address is held in conjunction with the Annual General Meeting but as with many volunteer organisations, some of our best intentions fall victim to the pressures of achieving a lot with very little. HOWEVER the role that Rev Allan played in the development of GLWA is nevertheless vital and so we also remember him on our website.

In 1993 a rather unusual volunteer joined GLWA and helped us with planning our future. He was Peter Allan, an Anglican priest who had been for years involved in the human rights movement. He was known to some of us a member of the Concerned Christians group established in the early eighties to protest against some of the excesses of the Bjelke Peterson era in Queensland. With them he took part in many street marches and other protests.

Peter studied for the priesthood in the early seventies and served the church first in the diocese of the Northern Territory where he saw first hand the plight of the Aboriginal people. Later when he served in parishes in Brisbane he turned his fine analytical mind to the support of unionists, the poor, the battlers and of other homosexual people like himself. He was described as a man that would not put up with bullshit. He saw bullshit, especially religious bullshit, as part of peoples' oppression.

Peter joined GLWA in the late eighties and got involved in our future planning. He was particularly helpful in keeping us focused on developing links with the gay and lesbian communities and in improving our standing in the wider community. It was also he who first suggested that we produce a "professional" annual report and have prominent speakers at our annual meeting.

However we were not able to have the benefit of his incisive mind for long. In late 1994 Peter died from AIDS related diseases. His funeral at St Mary's Church at Kangaroo Point, which Peter had programmed himself, was an unusual affair; not least because of the inclusion of the song "The Red Flag" - most commonly associated with the communist workers movement in Russia.

In his will Peter left one-third of his estate to GLWA. To honour Peter's contribution we established a special fund to take this money in the hope that it will form the basis for purchasing a community centre at some time in the future. It already has provided us with the reserves to promote and guarantee the maintenance of premises to house the GLWA counselling service and we hope that we can go on to greater things.

Female Co-Convenors Report

GLWA Focus

Over the years since 1983 the roll that GLWA has played in our community has varied greatly. Some of the many things the association has been involved in were; prison visits, political lobbying, youth suicide prevention, Lifeline workshops, assisting NSW set up a counselling line, the Rainbow Centre, research symposiums, police academy workshops and auspiced unincorporated groups. These tasks have for the most part been taken over by other groups specialising in the various areas.

Gay line/Lesbian line, the counselling and information service is the core business of GLWA, and has remained a constant focus over the 23-year life of the association.

Counsellors

The 1999 annual report mentioned counsellor numbers then where at 60 volunteers. This figure may include people taking breaks and those in reserve. If all counsellors are included for the last financial year there were 73 in total.

Only one third of the counsellors are female which leaves the line going many nights without a female counsellor.

Of the 365 nights of last financial year, men covered 303 shifts and women covered only 107 nights.

72 nights had both a male and a female counsellor on line.

To ensure those callers more comfortable with speaking to a particular sex are catered for, the best possible scenario would be to have a male and a female on line at the same time.

Training Courses

Each financial year we hold 2 training courses. Over the 2005/06-year 20 new counsellors came on board. In previous years records are not clear and it cannot be determined how many trainees have gone on to be GLWA counsellors.

Social activities

Two movie outings for Transamerica and Brokeback Mountain were well attended.

Socialising was included in two task force days that put together the show bags for the Pride stall, and for the envelope stuffing of membership update forms.

The volunteers' week celebration saw certificates of appreciation handed out to the volunteers and proved to be a great social event.

Fundraising

In association with The Wickham Hotel, and Q'News, The Big Gay Day 2006 raised a record figure (see financial report). Funds were also raised through the membership update where all listed members where invited to update there details and pay their annual membership fees. Many members added a donation to their membership fee, which was gratefully received.

Communications

The GLWA web site has seen a move to another provider and the Web Master has over hauled, various areas, and improved the general look of the site. The updated site has resulted in new volunteers joining the association.

The email systems have been revised and updated by the E-mail administrator. The association now is able to fully utilise the service allowing timely and inexpensive communications with the members.

Regular General Meetings

RG Meetings have been held monthly from February 2006 due to the realisation that many issues raised with the management committee had to be taken to the members to be ratified.

The average attendance at the RGMs has been 10 people and the average time for a meeting approximately two hours.

These lengthy meetings may be attributed to the semi casual nature of the meetings structure. Were the social aspects of these meetings left until after the official part of the night was concluded, then the meetings would be much shorter.

Newsletter

Three issues of Toto, the GLWA newsletter has been emailed and posted out to 400 addresses over the 2005/06 financial year.

The newsletter will continue in its latest format with the current editor intending to release a new Toto each month.

Annual General Meeting

The 2006 annual general meeting will have a speaker from Volunteering QLD to talk about Volunteering and its many benefits and difficulties.

100 copies of this annual report will be distributed to members via email and 300 copies will be printed. The annual report will be available to all attendees of the 2006 annual general meeting. The remainder will be given to new members throughout the coming year.

Call Statistics

The total number of calls received in the 2005/06 financial year was 956, which compared to the last reported figure of 3000 in 1999 shows a sharp decline.

Over previous years a major focus in the association has been on attracting and training new counsellors which has been very well achieved.

With the same or greater attention paid to the promotion of the phone lines the calls will increase. People will continue to question their sexuality and continue to face difficulties in their lives.

The phone are not ringing as people cannot find us, to counter this issue the budget for promotions and advertising has been greatly increased. All GLWA needs now is a promotions coordinator to advertise the line and its services.

New Office

GLWA have been blessed with the new premises at Helen St thanks to QAHC. The beauty and the functionality of the building make volunteering for GLWA so much easier and lot more enjoyable. There are many added benefits sharing with QAHC and Pride including increased networking and shared recourses.

Volunteers

There are many people responsible for keeping GLWA functioning, they come from various social and economic and ethnic areas. One of the things that GLWA volunteers do so well is to work with and accept the differences of this diverse range of individuals.

Each person that contributes to GLWA does so within his or her personal limits, there are many that do not have time to contribute, therefore they make financial donations and vice versa.

To all the GLWA volunteers, I thank you and commend you, for your continued contributions and support.

Male Co-convenors Report

Challenging, educational, insightful, busy and frustrating are words that immediately come to mind when reviewing my year as GLWA Male-Co-convenor. While I feel that I did not fully reach my personal expectations, I feel very proud of the hard work I have put in for GLWA this year. I am

equally proud of the hard work and the many achievements accomplished by of my fellow Committee members and all the volunteers who have worked on specific tasks throughout the year. I believe that this Committee has demonstrated outstanding commitment to the advancement of GLWA in 2006. The biggest organisational logistics undertaken this year have been; Big Gay Day, Pride and our move to the QAHC Centre. In their own ways, these events have been highly successful for GLWA in terms of fund-raising and increasing GLWA's profile in the community. In addition to the weekly duties associated with maintaining our core service, Gayline/Lesbianline, I have been involved in the on-going development of the Cross Agency Project (CAP) and the attempted establishment of a social network within GLWA. CAP has developed very slowly throughout this year. Currently, many major issues remain unresolved; the appointment of a lead agency, internal building design, the development of a business case, fit-out costs and rental agreements. Communication with the BCC has been difficult, however in recent months the BCC has been addressing CAP's concerns with improved, open dialogue. I regretfully report that the establishment of a social network within GLWA has not been supported by the general GLWA membership. A recent survey which I sent out regarding social events elicited no response what-so-ever. As a volunteer, I find this very disappointing and cruelly ironic given the community nature of GLWA's core business. I believe that the attempts of any GLBTI volunteer to develop new community networks outside of the monopoly night-life scene should be encouraged and supported. GLBTI community resources are scarce, therefore GLBTI people cannot afford to ignore or take for granted opportunities for emerging social networks. Finally, I would like to emphasise that GLWA Committee members are volunteers, just like everyone else in GLWA. Their time is limited, just like everyone else in GLWA. There are many non-counselling tasks and projects which remain uncompleted simply because Committee members do not have enough time to do them. GLWA's survival depends on people from the GLBTI community coming on board to volunteer for these vitally essential tasks. This will ensure that GLWA can continue to provide telephone counselling to the people of Queensland for now and well into the future.

Secretary Report

The year that was...

The 2005/06 financial year has seen a mixture of good fortune and hard work by GLWA's active volunteers result in many general improvements within the Association. These include the creation of a membership database, regular general meetings and regular training courses for new counsellors, e-mail notifications to members (often including agenda and minutes) and relocation to Helen Street.

On this last point, I would like to take this opportunity to sincerely thank the Queensland Association for Healthy Communities and its staff and volunteers for their kindness, support and endless assistance during the transition to Helen Street. They have gone above and beyond many times to ensure that GLWA has what it needs to be comfortable and functional in the building. With all the great advances GLWA has made in 2005/06, there are still many areas of improvement to ensure the sound governance of the Association is continued (and in some cases, enhanced). These include (but certainly aren't limited to) development of a mission statement (including values, goals and indicators), an operational plan and a comprehensive library of policies & procedures (equal opportunity, workplace health and safety, prevention of bullying and harassment, acceptable computer/equipment use and dispute resolution - to name but a few).

In addition, it would enable much more efficient meetings if those responsible prepared and distributed the necessary reports and briefs to the relevant parties before the meeting itself. When this is not done, a large amount of time is taken up at meetings explaining the issue/s and exploring options, when all that's needed is a vote and decision (even if this is further investigation).

Also, it is my fervent belief that succession planning for all active volunteer positions needs to be vastly improved. Traditionally, new incumbents in volunteer positions have been exposed to the “sink or swim” approach of induction.

Whilst I am not going to detail all the issues this causes to both the individual and the organisation, it seems to me that the first step in addressing this issue is to develop position descriptions for designated jobs. A crucial step in this process is that members are given the opportunity to comment on any job descriptions, as the members make up the Association the position is working in.

A positive outcome of this would be that all members would then have a say in how certain jobs are carried out for GLWA, what the outcomes and results of the job should be and joint kudos if the outcomes and results are realised (and joint responsibility if the outcomes and results are not achieved). Of course, all of the above depends on two key factors – firstly, for at least one volunteer to run the project, and all active volunteers (and where appropriate, members) to be keenly involved in development, construction and evaluation. Hopefully, the diverse and often incongruent needs of the Association (its membership, its identity a legal and corporate entity and operational service) would then be harmonised for the betterment of the telephone counselling and information service.

In 2005/06, my goal as Treasurer and then Secretary has been to make administrative improvements and participate in decision-making in the corporate processes of GLWA that positively impact the service that is the reason the Association exists – providing a nightly confidential peer telephone counselling and information service. My desire was that, as a by-product, this also afforded the Association (as a corporate and legal identity, internally and externally) credibility, security, stability and respect. I hope that I’ve achieved this while on the Management Committee, at least in part.

I wish the incoming Management Committee every success in 2006/07, and extend the offer of any assistance I can provide to the Secretary and Treasurer. I am also looking forward to consulting with the new Management Committee about the possibility of re-organising the Communication Committee to form the ‘Information and Communications Technology’ (ICT) Committee, to reflect the increasing importance technology is playing in the administrative and operational areas of GLWA. I make the offer to coordinate this area, with the overarching aim that this proposed committee develop strategies to ensure that the business of the Association drives ICT, rather than ICT driving the business of GLWA.

I would like to warmly thank my fellow Management Committee members, the members of the various committees and the “unseen” active volunteers that maintain our website, our email systems, our referral manual and our phone lines which, collectively, keep our telephone counselling service functioning.

GAY AND LESBIAN WELFARE ASSOCIATION INCORPORATED

ABN 17 245 869 887

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

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GAY AND LESBIAN WELFARE ASSOCIATION INCORPORATED

ABN 17 245 869 887

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2006

	2006	2005
	\$	\$
INCOME		
Counsellor training income	5,305	3,260
Donations	3,226	3,150
Fundraising and events	14,784	12,247
Interest received	3,407	3,273
Memberships	1,086	1,195
Prospect house	-	394
	<hr/>	<hr/>
Total Income	27,808	23,519
EXPENDITURE		
Advertising	305	218
Annual general meeting	171	522
Annual report	-	264
Bank fees	542	214
Catering	1,370	906
Computerise counsellor resources	1,136	-
Consumables	64	49
Counsellor support	544	830
Counsellor training payments	464	488
Equipment purchases	4,466	-
Fundraising	1,279	-
General and administration	862	171
Insurance	2,449	-
Postage	397	210
Pride festival	2,317	276
Printing and stationery	650	625
Prospect house	-	394
Rent	945	1,764
Telephone	1,699	2,301
Venue hire	495	40
Web site	132	290
	<hr/>	<hr/>
Total Expenses	20,287	9,562
	<hr/>	<hr/>
Net Surplus	7,521	13,957

GAY AND LESBIAN WELFARE ASSOCIATION INCORPORATED

ABN 17 245 869 887

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2006

	2006	2005
	\$	\$
CURRENT ASSETS		
General cheque account	13,773	13,758
GLWA gift fund	4,276	1,661
Computer gift fund	2,685	2,681
Investment account 8762	35	34
Investment account 8015	66,318	62,930
	<hr/>	<hr/>
Total Current Assets	87,087	81,064
CURRENT LIABILITIES		
GST liabilities	545	2,043
	<hr/>	<hr/>
Total Current Liabilities	545	2,043
	<hr/>	<hr/>
Net Assets	86,542	79,021
EQUITY		
Accumulated surplus	79,021	65,064
Current year surplus	7,521	13,957
	<hr/>	<hr/>
Total Equity	86,542	79,021
	<hr/>	<hr/>

GAY AND LESBIAN WELFARE ASSOCIATION INCORPORATED

ABN 17 245 869 887

STATEMENT BY MEMBERS OF COMMITTEE FOR THE YEAR ENDED 30 JUNE 2006

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the Associations Incorporation Act 1981. The Management Committee Members have determined that the association is not a reporting entity.

The report has been prepared in accordance with the requirements of the Associations Incorporation Act 1981, and the following applicable Accounting Standards and Urgent Issues Group Consensus Views:

AASB 101:	Presentation of Financial Statements
AASB 118:	Revenue
AASB 1031:	Materiality
AASB 1034:	Financial Report Presentation and Disclosures
AASB 1048:	Interpretation and Application of Standards

No other Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The report is also prepared on a cash basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

a. Income Tax

The association is exempt from income tax under section 50 of the Income Tax Assessment Act 1997 and therefore no provision for income tax is necessary.

b. 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 Australian 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 statement of financial position are shown inclusive of GST.

c. Plant and equipment

Plant and equipment is expensed in the year acquired as the association is operating on a cash basis.

d. Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Statement of Financial Performance, Statement of Financial Position and Notes to the Financial Statements:

1. Presents fairly the financial position of the Gay and Lesbian Welfare Association Incorporated as at 30 June 2006 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President

Treasurer

Dated this 3rd day of October 2006.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF GAY AND LESBIAN WELFARE ASSOCIATION INCORPORATED

Scope

The financial report and Committee members' responsibility

The financial report comprises the statement of financial position, statement of financial performance and the accompanying notes to the financial statements, and the Statement by Members of Committee for the Gay and Lesbian Welfare Association Incorporated (the association) for the year ended 30 June 2006.

The Committee Members of the association are responsible for the preparation and true and fair presentation of the financial report in accordance with the Associations Incorporation Act 1981. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the association. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Associations Incorporation Act 1981, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position, and of their performance as represented by the results of their operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Committee Members.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Qualification

As is common for organisations of this type it is not practicable for the association to maintain an effective system of internal control over receipts until their initial entry in the accounting records. Accordingly the audit in relation to receipts was limited to amounts banked and recorded.

Audit Opinion

In our opinion, except for the effects, if any, on the financial report of the matter referred to in the qualification paragraph, the financial report of the Gay and Lesbian Welfare Association Incorporated is in accordance with:

- a. the Associations Incorporation Act 1981, including:
 - i. giving a true and fair view of the Association's financial position as at 30 June 2006 and of their performance for the year ended on that date; and
 - ii. complying with the Accounting Standards in Australia disclosed in note 1.
- b. other mandatory professional reporting requirements in Australia.

Malcolm V. Leeke & Co
Chartered Accountants

Kirby J Leeke
Registered Company Auditor

Dated this 3rd day of October 2006.

Everton Park, Brisbane.