

# 2015 Annual Report



Brook RED Annual Report 2015

# Our 2014/15 Team

## **Our Board of Directors**

Vicki Green – President  
Andrew Morris – Vice President  
Nerida Johanson – Treasurer  
Aldo Donadel  
Bob Knowles  
Jacy Kramen  
Suzanna Free

## **Our Wonderful Team**

Eschleigh Balzamo	Robert Budgeon
Simon Clough	Sue Cameron
Kristyn Bagguley	Dina Chester-Freeman
Ani Katane	Sophie Dodson
Erin O'Shea	Claire Dovale
Monique Cosgrove	Alex Downs
Donna Humphry	Adam Dunn
Teresa Reeves-Mierswa	Carolina Francia
Rebecca Matthews	Ashley Gittins
Julie Acton	Alex Gulash
Esther Alexander	Ros Hawthorne
Jocelyn Batchelor	Ian Hodgson
Teresa Raj In Recovery	Deanna Iannatuono
Sonny Rangiawha	Amanda Jacquin
Julie Richardson	Kathryn Kelly
Kezia Schneck	Brenda McLaren
Jessica Taranto	Nick Moreau
Danielle Williams-Brennan	Cat Harwood

# President's Comments

This past year has seen Brook RED mark our fifteenth year of providing peer support and creating opportunities for our community to participate in the creation of a responsive organisation that is guided by and for its members. This year we implemented an organisation-wide database system which will support us to analyse our services in coming years, which will no doubt become vital as mental health services move toward outcomes and activity-based funding in coming years.

We have grown again this year and there is now a Brook RED in Main Street Beenleigh. Further growth is seen in our partnership with the Bayside Initiatives Group (BIG) which ensures that peer support is available in the Redlands area and on the Bay Islands. To top it off, we launched the Voices for Change speaker's bureau this year and have seen the bureau present to a number of audiences including Brisbane City Council and also facilitate a lived-experience officer project with the Queensland Police Service.

Not only has Brook RED grown, but the entire peer workforce has and Brook RED had the opportunity of bringing 120 peer workers from around the country together in what may be Australia's first annual peer work conference. This event demonstrated Brook RED's place in supporting the development of peer work in Australia and was the first of what will be many future professional development opportunities provided by Brook RED to the broader peer community in future.

The achievements of this past year would not have been possible without our committed Board of Directors, our courageous team of employees, and our community who guide all that we do and provide the foundation of Brook RED. This coming year will see a considerably changed Board of Directors for Brook RED and I thank those of you who are stepping down this year for your years of direction and support. To the incoming Directors, thank you for your willingness to guide Brook RED forward as we meet the many challenges that will come with policy changes and an increasingly complicated and sophisticated operating environment.

Vicki Green  
President, Brook RED Board of Directors

# Manager's Comments

Brook RED is a place to find and share ourselves with others, a place to grow and develop, a place to be accepted without judgment, a place of hope and the knowledge that the past does not need to dictate the future, a place of authentic understanding and welcome. Brook RED is built on the foundation of community and is shaped uniquely by the people who make up this community. Our 2014-2015 year has been a tremendous success and I would like to thank all of you for the contributions that you have made during the year – the year would not have been what it was without you and Brook RED would not be possible without you.

There have been a number of noteworthy happenings at Brook RED this year and some of the most memorable for me have been:

- Opening our centre in Beenleigh and welcoming many new people into our community;
- Launching the Voices for Change Speaker's Bureau, recruiting our first wave of speakers and seeing them deliver the first of their presentations;
- Developing and unveiling our new logo;
- Hosting the first ever Australian Peer Worker Conference with over 120 peer workers from around the country attending; and
- Watching our amazing community face each day with profound resilience, strength, and hope.

This coming year is slated to be full of newness as we adapt to new policy and funding approaches that will require us to think about every aspect of what we do, how we operate, and where we want to be positioned in the future. We will enter into strategic planning this year and will need to determine what the coming years will hold for us as we become an increasingly larger organisation. At the heart of all of this will be ensuring that we stay true to our values and that we keep exceptional and progressive peer work at the heart of everything we do. While these activities will be challenging, they will also be tremendous opportunities for Brook RED to take its place in leading the way forward for peer work. With our amazing community working together, I have every confidence that this next phase in Brook RED's journey will be marked by innovation, an ever stronger sense of community, and success.

*Eschleigh Balzamo*  
General Manager, Brook RED

# Treasurer's Comments

In the opinion of the Board:

- Brook RED's financial statements have been prepared and presented in accordance with applicable Australian Accounting Standards and appropriately audited.
- there are reasonable grounds to believe that the association will pay its debts as and when they fall due and are payable.

The principle activities of The Brook RED Centre during the last financial year were to provide the following programs as funded by their respective funding bodies. Total grant money received was \$2,391,573, made up of \$2,354,835 recurrent grants and \$36,738 non-recurrent grants.

## **Recurrent funding sources were:**

Queensland Health	Consumer Operated Service & Community Mental Health
Department of Health ( Australia)	Partners in Recovery & Day to Day Living Program

## **Overall Position**

Major expense continues to be salaries and associated costs. The operating result to 30 June 2015 was a surplus of \$225,254. This increased from a surplus of \$179,948 in the 2014/15 financial year.

## **Audit**

Jason O'Connor audited the accounts. The Annual Financial Audit Report is part of this Annual Report for the information of members. The Brook RED Board declares that the financial statements and notes set out in the Annual Financial Audit Report present fairly the association's financial position as at 30 June 2015.

## **Acknowledgements**

I would like to thank the Board of Directors of Brook RED and Eschleigh Balzamo and Kristyn Bagguley for the assistance and guidance throughout the year. This year's result has been a successful one and I look forward to the 2015/16 financial year with great confidence and belief that the organisation is in a strong position moving forward.

*Nerida Johanson*

Treasurer, Brook RED Board of Directors

# The Brook Recovery Empowerment & Development Centre Incorporated

An Incorporated Association

ABN 75 211 282 662



## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
<b>INCOME</b>		
Donations	2,440	4,251
Grants non-recurring	36,738	5,000
Grants recurring	2,354,835	1,540,446
Interest	12,720	6,278
Other income	24,295	8,271
<b>Total Income</b>	<b>2,431,028</b>	<b>1,564,246</b>
<b>EXPENDITURE</b>		
Audit fees	2,210	2,000
Computer repairs and software	35,372	34,415
Consultants	50,730	40,533
Depreciation and impairments	93,937	4,340
Employee entitlements	1,439,615	1,041,131
Hire and rental charges	909	12,000
Insurance	825	11,395
Motor vehicle expenses	82,845	47,976
Occupancy expenses	45,328	15,416
Office equipment	15,134	13,192
Printing, postage and stationery	16,891	10,640
Program expenses	343,194	74,650
Repairs and maintenance	34,159	19,120
Software expenses	-	14,975
Sundry expenditure	5,458	3,042
Telephone and internet	30,212	28,316
Travel expenses	8,955	12,157
<b>Total Expenditure</b>	<b>2,205,774</b>	<b>1,385,298</b>
<b>Surplus / (deficit) before income tax expense</b>	<b>225,254</b>	<b>178,948</b>
Less Income tax expense	1	-
<b>Surplus / (deficit) after income tax expense for the year attributable to the members</b>	<b>225,254</b>	<b>178,948</b>
Other comprehensive income for the year, net of tax		
<b>Total comprehensive income for the year attributable to the members</b>	<b>225,254</b>	<b>178,948</b>

The accompanying notes form part of these financial statements.

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# The Brook Recovery Empowerment & Development Centre Incorporated

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## STATEMENT OF FINANCIAL POSITION AS AT THE 30 JUNE 2015

	2015	2014
	\$	\$
<b>CURRENT ASSET</b>		
Cash on hand	900	900
Cash at bank	34,184	19,143
Cash on deposit	732,757	480,337
Other debtors	24,760	-
<b>Total Current Assets</b>	<b>792,601</b>	<b>500,380</b>
<b>NON CURRENT ASSETS</b>		
Motor vehicles at cost	32,350	32,350
Less accumulated depreciation	(20,763)	(17,400)
<b>Total Non-Current Assets</b>	<b>11,587</b>	<b>14,950</b>
<b>TOTAL ASSETS</b>	<b>804,188</b>	<b>515,330</b>
<b>CURRENT LIABILITIES</b>		
Trade creditors	38,853	1,505
GST payable	38,344	51,203
PAYG payable	31,074	17,414
Super payable	761	25,577
Other creditors	1,225	392
Provision annual leave	59,746	32,364
Provision for sick leave	38,778	19,910
Unexpended grants	59,243	63,501
<b>Total Current Liabilities</b>	<b>268,024</b>	<b>211,866</b>
<b>NON CURRENT LIABILITIES</b>		
Provision long service leave	25,022	17,576
<b>Total Non-Current Liabilities</b>	<b>25,022</b>	<b>17,576</b>
<b>TOTAL LIABILITIES</b>	<b>293,046</b>	<b>229,442</b>
<b>NET ASSETS</b>	<b>511,142</b>	<b>285,888</b>
<b>EQUITY</b>		
Accumulated surplus	511,142	285,888
<b>Total Equity</b>	<b>511,142</b>	<b>285,888</b>

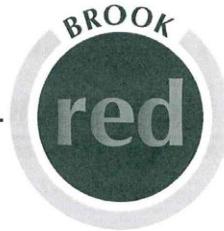
The accompanying notes form part of these financial statements.

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# The Brook Recovery Empowerment & Development Centre Incorporated

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## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2015

	Accumulated Surplus \$	Total \$
Balance as at 1 July 2013	106,940	106,940
Surplus / (deficit) attributable to the members	178,948	178,948
Other comprehensive income for the year, net of tax	-	-
<b>Balance as at 30 June 2014</b>	<b>285,888</b>	<b>285,888</b>
Balance as at 1 July 2014	285,888	285,888
Surplus / (deficit) attributable to the members	225,254	225,254
Other comprehensive income for the year, net of tax	-	-
<b>Balance as at 30 June 2015</b>	<b>511,142</b>	<b>511,142</b>

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 \$	2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and members		2,632,706	1,832,493
Interest received		12,720	6,278
Payments to suppliers and employers		(2,377,965)	(1,633,888)
Interest expenses		-	-
<b>Net cash provided by operating activities</b>	<b>4</b>	<b>267,461</b>	<b>204,883</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		-	-
<b>Net cash used in investing activities</b>		<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net proceeds from borrowings		-	-
<b>Net cash provided by financing activities</b>		<b>-</b>	<b>-</b>
Net increase / (decrease) in cash held		267,461	204,883
Cash at the beginning of the year		500,380	295,497
<b>CASH AT THE END OF THE YEAR</b>	<b>4</b>	<b>767,841</b>	<b>500,380</b>

The accompanying notes form part of these financial statements.

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### New, revised or amending Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

The incorporated association has early adopted AASB 1053 'Application of Tiers of Australian Accounting Standards' and AASB 2010-2 'Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements'. No other new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have been early adopted.

Any significant impact on the accounting policies of the incorporated association from the adoption of these Accounting Standards and Interpretations are disclosed in the relevant accounting policy. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the incorporated association.

The following Accounting Standards and Interpretations are most relevant to the incorporated association:

#### AASB 1053 Application of Tiers of Australian Accounting Standards

The incorporated association has early adopted AASB 1053 from 1 January 2012. This standard establishes a differential financial reporting framework consisting of two Tiers of reporting requirements for preparing general purpose financial statements, being Tier 1 Australian Accounting Standards and Tier 2 Australian Accounting Standards - Reduced Disclosure Requirements. The incorporated association being classed as Tier 2 continues to apply the full recognition and measurements requirements of Australian Accounting Standards with substantially reduced disclosure in accordance with AASB 2010-2.

#### AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements

The incorporated association has early adopted AASB 2010-2 from 1 January 2012. These amendments make numerous modifications to a range of Australian Accounting Standards and Interpretations, to introduce reduced disclosure requirements to the pronouncements for application by certain types of entities in preparing general purpose financial statements. The adoption of these amendments has significantly reduced the incorporated association's disclosure requirements.

#### Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), Queensland legislation the Associations Incorporation Act 1981 and associated regulations, as appropriate for not-for-profit oriented entities.

#### Historical cost convention

The financial statements have been prepared under the historical cost convention.

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## *Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

## **Revenue recognition**

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

## *Donations*

Donations are recognised at the time the pledge is made.

## *Grants*

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

## *Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

## *Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

## **Income tax**

The association is exempt from income tax in accordance with the provisions of Section 50 of the Income Tax Assessment Act 1997 accordingly no liability is recognised.

## **Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

## **Trade and other receivables**

Other receivables are recognised at amortised cost, less any provision for impairment.

## **Plant and equipment**

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

All assets acquired during the year with a value less than \$5,000 are written off.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

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## Plant and equipment (Continued)

Class of Fixed Asset	Depreciation Rate
Motor vehicles	22.5% Diminishing value

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

### Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs to sell and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

### Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

### Employee benefits

#### *Wages and salaries and annual leave*

Liabilities for wages and salaries, including non-monetary benefits, and annual leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

#### *Long service leave*

The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least 12 months after the reporting date. The liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### *Redundancy*

*Liabilities for redundancy expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.*

### Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

## NOTE 2. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### *Estimation of useful lives of assets*

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

### *Impairment of non-financial assets other than goodwill and other indefinite life intangible assets*

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions.

### *Long service leave provision*

As discussed in note 1, the liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

### *Redundancy provision*

As discussed in note 1, the liability for Redundancy is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

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	2015	2014
	\$	\$

## NOTE 3: AUDITORS REMUNERATION

Audit Services	2,400	2,000
Other - grant acquittals	1,760	-
	<b>4,160</b>	<b>2,000</b>

## NOTE 4: CASH FLOW INFORMATION

### a. reconciliation of cash flows with surplus after income tax

Surplus / (Deficit) attributable to the members	225,254	178,948
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### Non-cash flows in deficit from ordinary activities

Depreciation	3,363	4,340
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### Changes in assets and liabilities

(Increase)/decrease in accounts receivables	-	9,900
(Increase)/decrease in other debtors	(24,760)	-
Increase/(decrease) in trade creditors	37,348	(20,504)
Increase/(decrease) in GST payable	(12,859)	22,668
Increase/(decrease) in PAYG payable	13,660	9,902
Increase/(decrease) in Super payable	(24,816)	24,965
Increase/(decrease) in Other creditors	833	171
Increase/(decrease) in employee entitlements	53,696	(78,570)
Increase/(decrease) in provision for unexpended grants	(4,258)	53,063
<b>Cash flows from operation activities</b>	<b>267,461</b>	<b>204,883</b>

### b. reconciliation of cash

Cash on hand	900	900
Cash at bank	34,184	19,143
Cash on deposit	732,757	480,337
	<b>767,841</b>	<b>500,380</b>
Less bank overdraft	-	-
	<b>767,841</b>	<b>500,380</b>

## NOTE 5: FINANCIAL INSTRUMENTS

### *Market risk*

#### *Interest rate risk*

The incorporated association is not exposed to any significant interest rate risk.

## NOTE 6: CONTINGENT LIABILITIES

The incorporated association had no contingent liabilities as at 30 June 2015 and 30 June 2014.

# The Brook Recovery Empowerment & Development Centre Incorporated

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## NOTE 7: COMMITMENTS

The incorporated association had no commitments for expenditure as at 30 June 2015 and 30 June 2014.

## NOTE 8: RELATED PARTY TRANSACTIONS

### *Key management personnel – Committee Members*

There were no remuneration paid to any Committee Member for positions held, all Committee Members hold an honorary position.

### *Transactions with related parties*

There were no transactions with related parties during the current and previous financial year.

### *Receivable from and payable to related parties*

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

### *Loans to/from related parties*

There were no loans to or from related parties at the current and previous reporting date.

## NOTE 9: EVENTS AFTER THE REPORTING PERIOD

There are no other matters or circumstances that have arisen since 30 June 2015 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

# The Brook Recovery Empowerment & Development Centre Incorporated

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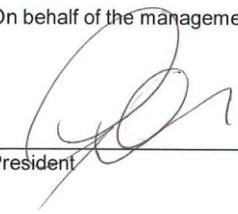


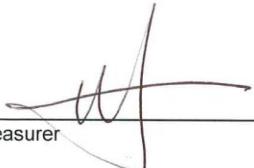
## STATEMENT BY MEMBERS OF THE COMMITTEE

In the members of the committee opinion:

1. the attached financial statements and notes thereto comply with the Australian Accounting Standards - Reduced Disclosure Requirements;
2. the attached financial statements and notes thereto give a true and fair view of the incorporated association's financial position as at 30 June 2015 and of its performance for the financial year ended on that date; and
3. there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the management committee

  
President

  
Treasurer

Dated this 24<sup>th</sup> day of October 2015.

# The Brook Recovery Empowerment & Development Centre Incorporated

An Incorporated Association

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## INDEPENDENT AUDIT REPORT

*To the members of The Brook Recovery Empowerment and Development Incorporated*

### Report on the Financial Report

We have audited the accompanying financial report of **The Brook Recovery Empowerment and Development Centre Incorporated** (the association) which comprises the statement of financial position as at **30 June 2015** and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

### Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act 1981 Queensland. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

### Auditor's Opinion

The financial report of **The Brook Recovery Empowerment and Development Centre Incorporated** is in accordance with the Associations Incorporation Act 1981 Queensland including:

1. Giving a fair view of the Association's financial position as at **30 June 2015** and of its performance and its cash flows for the year ended on that date; and
2. Complying with Australian Accounting Standards - Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the Associations Incorporation Act Queensland 1981.

  
Jason O'Connor B.Com CPA  
Registered Company Auditor (No. 353931)

Jason O'Connor B.Com CPA  
P.O. Box 5480  
BRENDALE DC QLD 4500

Telephone: (07) 3040 5320  
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Liability limited by a scheme approved under Professional Standards Legislation

Dated this 20<sup>th</sup> day of October 2015.

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This year our PIR team provided individual support to over **100** people.



Our annual budget this year was **\$2.4 million**.



This year we launched the **Voices for Change Speaker's Bureau.**

This year we **our centers provided support to over 500 people.**

This year we held the first ever Australian **Peer Work Conference.**

This year we opened our **Beenleigh centre.**

