

01/07/13 - 30/06/14

# Martin Luther King Jnr



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# Welcome from the Chief Executive Officer

Refugee young people seek refuge because their homes have become too dangerous to sustain them. They flee persecution, war, genocide, deprivation, and terror. Landing on these safe shores, these young people need some assistance and nurturing upon arrival in their new society. They need to learn the language, the culture and routines of this new home. More than that, they need to learn how to cope with the detritus of horror which swooped down upon their lives, its strong claws bringing nightmares, anxiety, grief, distress, fear, and other trauma symptoms. Through creative therapy, past trauma can be disentangled, symptoms eased, anxiety soothed, relaxation learned, and emotional regulation improved. We are thrilled to see the FHEAL Foundation assisting in doing just that, with therapists now helping young refugees at a number of sites. FHEAL therapists now offer service to young people at five educational institutions: Milpera, Woodridge, Yeronga and St James High Schools, as well as at Southbank TAFE. We are very happy to be meeting our goals. It has also been heartening to see the great support Queenslanders are able to offer the Foundation. I am grateful for the excellent Board members, the various helpers, the generous donors and the great morale boosters who have all offered so much to FHEAL this year. Thank you on behalf of the Foundation and the many young refugees we are helping.

Work done by FHEAL therapists is empathic, creatively responsive, and relational. And most importantly, it works. In the words of a student who experienced this therapy at school, "(The therapy) helped me to feel like a new home was here. And I could belong in it." The misery of asylum seeking and refugee life is evident, and it is increasingly important to offer creative therapy in schools to ameliorate the effects of such difficulty. The acclaimed psychologist Dan Hughes (2014) notes the importance of relationship in aiding children to recover from trauma. He suggests that through attachment theory and relationship-based strategies, such children can be aided to find safety and belonging, handle challenging emotions, develop shared meaning-making, and build trust. FHEAL creative therapy provides the ideal platform for such work, as it is pleurably engaging, occurs in a safe and known place, offers attuned communication opportunities, and can be immediately responsive to young people's needs.

Humans need to feel connected to other humans. Psychiatrist Dr Stephen Porges (2014) developed the polyvagal theory which explains that 'connectedness is a biological imperative' which can be grossly disturbed by traumatic experiences. He notes that trauma disrupts the ability to be with others, and inhibits the ability to regulate our physiology through social behaviour. Thus traumatic experiences can condition the nervous system to experience friends, teachers and carers as dangerous. Fortunately the theory also offers clinicians a guide in understanding and recognising contexts for trigger defence behaviour, and for encouraging calm, spontaneous social engagement. These ideas support the work done in FHEAL creative therapy, which offers opportunities for state regulation and for the activation of the social engagement system in a relaxed setting. The reciprocity found in therapy aids in lowering vigilance and lessening fear. Put simply, creative therapy helps kids understand themselves, and relax, in order to thrive. Our supporters are invaluable. Refugee young people are here, they have needs, and we are ready to assist them. Thank you for accepting them as your children too, and assisting in their settlement and wellness alongside the FHEAL Foundation.

## FHEAL Mission Statement

**FHEAL is a foundation whose charitable purpose is the direct relief of suffering in young newly arrived refugees by providing mental health service and settlement assistance.**

on

HEALING...

# Our People

**CEO:** Jane Griffin

**Board of Directors:**

- Adele Rice - Chairperson
- Tim Medhurst - Deputy Chairperson
- Bill Griffin - Company Secretary
- Phil Wikman - Treasurer
- Lisa Siganto - Director
- Tom Beck - Director
- Janelle Paterson - Director
- Kelly Watson - Director

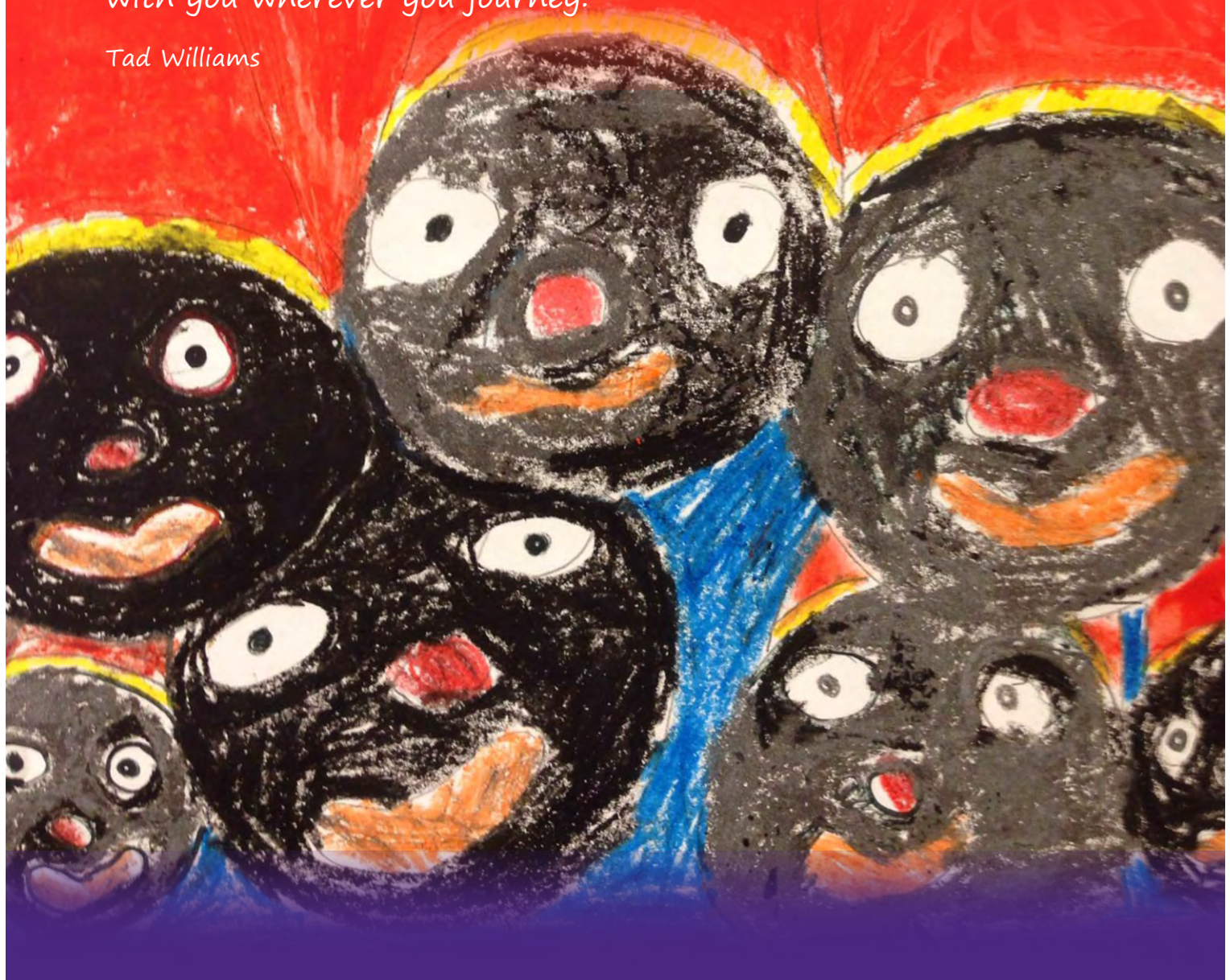
**Webmaster:** Kelly Watson

**Graphic Design and Printing:** Enklo Printing

**Signature Artpiece:** Taraka Sticha

*'Never make your home in a place. Make a home for yourself inside your own head. You'll find what you need to furnish it - memory, friends you can trust, love of learning, and other such things. That way it will go with you wherever you journey.'*

*Tad Williams*





## A Word From the Chair

In accordance with our plan and the FHEAL vision for 2014, the Board consolidated its membership and focussed its direction in developing capability -a continuously evolving process in governance and a positive reality in the appointment of a new Treasurer Phil Wikman, whose breadth of experience and expertise have already added a valuable and profitable dimension to our financial plans, operations and accountabilities. We have also seen Board member Janelle Paterson step up as the Social Fundraising Committee leader, with great results.

Post the Launch, the Information/Morning Tea in February, the Mu'ooz Lunch in May and numerous speaking opportunities, the team work, commitment and dedication of the Board, our friends and families, the HEAL team, the Milpera community and the wider public are ALL making a contribution to the provision of HEAL services to vulnerable refugee young people.

As the Chair of HEAL I have spoken at numerous Rotary, Probus, School and View functions to very mixed and hitherto uninformed audiences. Our visionary, energetic CEO has used every opportunity to educate others while simultaneously providing and managing ever expanding services on the state, national and international arenas. Her presentations have included talks to school students, University and welfare sector groups, and school staff generally, as well as having discussions with various school administration regarding setting up creative therapy. Thus we are, through awareness raising, increasing the demand for the FHEAL services in an expanding number of sites and so we are constantly striving as the FHEAL Board to raise the finances to meet the daily mental health needs of refugee background young people.

An important future date claimers is the the FHEAL Benefit Concert to take place in the QPAC Concert Hall on 28th August 2015.

The Board thanks and is indebted to the ongoing generosity and hospitality of Jane and Bill Griffin and to all its members and members of sub committees.

It also acknowledges the support of the Milpera SHS in which the primary HEAL service is based.

We look forward to working together to "Help tomorrow's citizens grow and blossom".



*Let us not look back in anger or forward in fear, but around in awareness*

*James Thurber*

# How It All Began

In 2004 Jane Griffin approached Adele Rice, the founding Principal of Milpera State High School, with a big idea: "Instead of returning to work as a teacher of English as a Second Language, I would like to bring Creative Arts Therapy to Milpera".

A stint of volunteering as an Art teacher at Milpera in 2000 had produced masses of drawings of war scenes and violence from the mostly African young people in class. This had led Jane to go on and study Creative Arts Therapy with MIECAT (Melbourne Institute of Experiential Creative Arts Therapy), and this method of being with people seemed like it may offer some relief to upset young refugees.

The work began, and a music therapist, Caroline Jones, commenced around the same time at Milpera. By the end of 2005, HEAL was born (Home of Expressive Arts and Learning), which combined Arts Therapy and Music Therapy in a program which assisted the traumatised young people in the school to help them settle and learn. The HEAL building was donated, as were many art materials. Creativity was seen to make a difference in people's lives.

Since then the service has expanded to include two part-time Arts Therapists (and infrequently three), a Music Therapist, and a bicultural Teacher's Aide/Therapy assistant.

Working with a school timetable, accepting referrals from teachers, outside agencies, and the occasional volunteer, students receive therapy in which they are able to participate creatively in working through issues of grief and loss, dislocation and despair, to move on to celebrate strengths, better understand their new culture and settle into a more promising future.

When Supervising tertiary students for University of QLD at other high schools, and conducting Arts Therapy assessment for asylum seeking children in Primary schools, it became clear to Jane that other schools also needed such a service. More hours were also needed in HEAL, but funding was very much in question, with money coming from different schemes, the P & C, and visitors, giving as they could, or small grants or donors, or at the Principal's discretion; or as a result of selling Gift cards. No sustainable funding source was available for this work, at Milpera or elsewhere.

This is one of the reasons FHEAL needs to exist, to alleviate suffering by providing creative therapies in schools, to those who will most benefit, traumatised refugee young people.

- Arts Therapy uses creative processes, including art making, drama, and movement to improve and enhance physical, mental and emotional well-being. It is suitable for all ages and many life situations, and can be done with individuals or groups, regardless of art skill.
- ANZATA is the professional association for registered arts therapists in Australia, New Zealand and Singapore. [www.anzata.org.au](http://www.anzata.org.au)
- Music Therapy is "the planned and creative use of music to attain and maintain health and well being. People of any age or ability may benefit from a music therapy programme regardless of musical skill or background.
- Music therapists are registered with the Australian Music Therapy Association. [www.austmta.org.au](http://www.austmta.org.au)

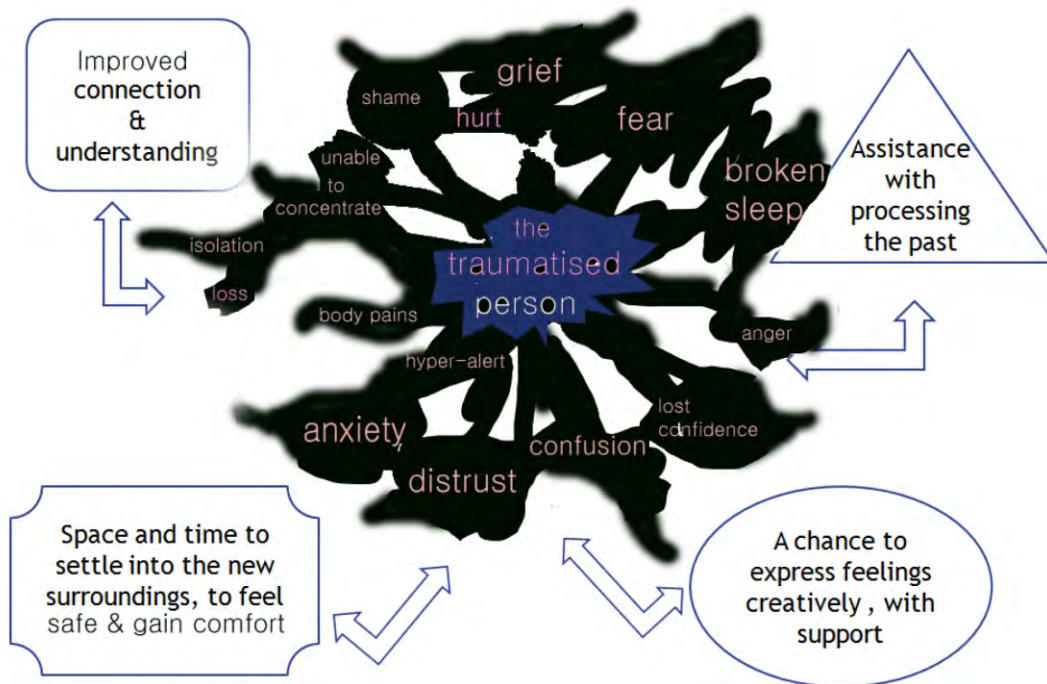
# Trauma Recovery Goals

In 2004 Jane Griffin approached Adele Rice, the founding Principal of Milpera State High School, with a big idea: "Instead of returning to work as a teacher of English as a Second Language, I would like to bring Creative Arts Therapy to Milpera".

1. Restoring safety, increase control & reduce fear and anxiety
2. Restoring attachment and connections
3. Restoring meaning and purpose in life
4. Restoring dignity & value

VFST (1998) Rebuilding Shattered Lives, Parkville, Vic., Victorian Foundation for Survivors of Torture Incorporated

## What FHEAL Offers Through Arts Therapy



*When you really listen to another person from their point of view, and reflect back to them that understanding, it's like giving them emotional oxygen.*

*Stephen Covey*

# Fundraising and Grants

We were fortunate to receive a Lord Mayor's Community Trust grant to be applied to the translation of a therapy consent form, so carers and parents can more easily understand the consent for a young person to participate in therapy.

It also provided for the translation of a therapy room poster which helps newly arrived kids understand the idea of confidentiality in therapy, in a number of languages.

Our launch took place on November 2<sup>nd</sup>, 2013, and sold out quickly. Due to the efforts of FHEAL's Fundraising & Events committee, ably led by Janelle Paterson, it was a huge success. Our thanks to all who volunteered their time and talents to make the evening so wonderful in the transformed Milpera courtyard. Over 200 tickets were sold, and the night focused on the theme of blossoming- guests wore flowers in their hair and on their clothes, and the Milpera venue was coloured by many flowers, both real and paper ones, as we reflected on the importance of helping our newly arrived young people to grow and thrive here. Volunteer Meg Phelps produced a most delicious array of tasty delights on the night. Thanks to Kelly's Heroes band, we had dancing as well. Great thanks also to the organisations and individuals who made donations to the Silent Auction. The Watson family assisted with the sale of goods on the night, as well as having Enklo printing assist with every printed item. Thanks to Milpera staff and volunteers who assisted and attended as well. It would take the whole page to thank every person who helped, but please know your efforts are appreciated.

In February we were fortunate to have an information morning-tea hosted by Lisa Siganto at her home, where she and husband Greg Coghlan put on a fine spread for a large number of women who were interested to hear about FHEAL and the lives of young refugees, from Chair, Adele Rice, and I. Thanks go to Lisa and family for their efforts.

Another successful fundraiser took place in May, in the form of a delicious lunch at Mu'uoze Ethiopian Restaurant at West End, and we thank Mu'uoze for their work. We had over 120 people attending. The fresh Ethiopian food was delicious, we were entertained by the unique Riley Watson singing and playing guitar, and Andre Rice brought along a team of students to help with raffle ticket sales. Guests learned about the way in which FHEAL assists children in blossoming into the people they can be, given a safe place to settle, given kindness, and given the mental health assistance necessary. It was a fun event, tasty and informative.

In June we received a substantial grant from the English Foundation, who have supplied funds for the Tree of Life Program to be run in two locations by FHEAL therapists. Tree of Life is a program which uses the metaphor and imagery of a tree to facilitate awareness of individual, family and cultural identity through strength-based narrative and experiential mediums. This grant will make a very real difference in the lives of young refugees in the schools they attend, so great thanks must go to the English Foundation.

To supplement our funds, we produce and sell gift cards and a perpetual calendar. These are available at Milpera State High School, and can also be ordered online. They are unique and colourful, and make great gifts. Thanks to our printers, Enklo for great production and assistance with design.

Some of our donors give monthly funds to FHEAL, others give annually. We could not do our work without the support we receive. To everyone who has made a donation, bought cards or a calendar, or supported an event throughout the year – thank you. Your generosity will help ensure we are able to assist more young adolescent refugees flourish as they take the journey towards becoming happier Australian citizens.

*Peace is a journey of a thousand miles and it must be taken one step at a time.*

Lyndon B. Johnson

# DONORS

Thank you to everyone who has supported the Friends of HEAL Foundation in our past year. FHEAL would not exist but for the support of many people and organisations including:

- Adrift
- Art Shed
- Blueroom Cinebar
- Boot Camp Australia
- The Bridge, UQ
- Brigidine Sisters
- Corrs
- Craggy Range Winery
- Crowe Howarth
- Enklo Web
- Inner Wheel Club, Brisbane West
- Lord Mayor's Charitable Trust
- Milpera State High School
- NAB
- Ninderry House
- Nook Caffe Restaurant
- QAGOMA
- QPAC
- Ritzy Fish Seafood
- Saint John's Cathedral
- Sharyn Hall Designs
- Smith Family
- Spicers
- Village Roadshow Theme Parks
- Yuva Beauty
- Juliette Cusack
- Mary Hannigan
- Lyndal Hargrave
- Bethany Mahadeo
- Fiona Medhurst
- Tim Medhurst
- Bernie Ripoll, MP
- Ferie Sadeghi
- Sue Scheinpfug
- Toni Scott



## Financial report for the Period Ended 30 June 2014

**ABN: 39 161 310 550**

### **DIRECTORS REPORT**

Your directors present this report on the entity for the financial year ended 30 June 2014

#### **Principal Activities**

The principal activity of the entity during the financial year was:

- receiving donations
- sale of products for charity

No significant changes in the nature of the entity's activity occurred during the financial year.

#### **Objectives**

Friends of HEAL foundation's charitable purpose is the direct relief of suffering in young newly arrived refugees by providing mental health service and settlement assistance. The foundation will achieve this by establishing promotion plans, operation plans and operation processes to raise public awareness of the foundation's work.

#### **How performance is measured – KPI's**

The KPI's are a mixture of financial and non-financial measures and are detailed in four milestones which span from May 2013 to March 2015. The four milestones will be monitored closely by the Board.

#### **Operating Results**

The profit of the entity for the period 30 June, 2014 amounted to \$121,988

#### **Significant Changes in State of Affairs**

No significant changes in the entity's state of affairs occurred during the financial year apart from as disclosed in the Notes to the financial statements.

#### **After Balance Date Events**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the entity, the results of those operations, or the state of affairs of the entity in future financial years, apart from as disclosed in Notes to the financial statements.

#### **Future Developments**

The entity expects to pursue fundraising initiatives and to provide schools in Brisbane with access to appropriate therapies.

#### **Meetings of Directors**

Directors have met regularly during the financial year.

#### **Indemnifying Officers or Auditor**

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the entity.

#### **Proceedings on Behalf of the Entity**

No person has applied for leave of Court to bring proceedings on behalf of the entity or intervene in any proceedings to which the entity is a party for the purpose of taking responsibility on behalf of the entity for all or any part of those proceedings.

The entity was not a party to any such proceedings during the year.

#### **Information on Directors**

The particulars of the qualifications, experience and special responsibilities of each Director during the year are as follows:

**Adele Rice** (Chair of the Board) – 28 years as Principal of Milpera State High School; recognised with many awards including: a Churchill Fellowship, the Save the Children White Flame award, a Paul Harris Fellowship (Rotary), Queensland Multicultural Achiever award,

# Financial report for the Period Ended 30 June 2014

ABN: 39 161 310 550

## DIRECTORS REPORT

Professor Betty Watts Memorial Award for an Outstanding Contribution to Teaching. She was made an honorary Fellow of the Australian College of Educational Leaders in 2011. She was a People of Australia Ambassador for 2012.

**Tim Medhurst** (Board Member) – Tim has had a 35 year involvement with Outward Bound Australia (as Instructor, Operations Director, Executive Director and Board Member). His involvement with Outward Bound International involves 15 years as a Consultant/Advisor/Board Member helping new schools get established, safety reviews and executive coaching. He has also enjoyed service overseas, including 3 years as Country Director for CARE Australia in Fiji (1995-97), and 3 years as Glaciologist leading scientific expeditions across Antarctica (1982-85). He and his wife are currently parenting two young Afghan men along with their own children.

**Lisa Siganto** (Board Member) – Lisa is the Queensland Director of Social Ventures Australia (since March 2010). Since 1992 Lisa has also been the Managing Director of Lisa Siganto Consulting, offering executive support to the corporate world. She has been involved in initiatives involving philanthropy, education, and social issues, including being a Founding Member of AFAR (Airmiles for All Refugees) from 2006; a Committee Member for Home Hospice for three years to 2010; a Board Director of the Queensland College of Teachers (since February 2012) ; and Lisa has been a team member of the Terrace Timor Network from 2006 to 2013.

**William Griffin** (Board Member) –Commencing in 1984 William was a builder and property developer. He was a joint Managing Director of Lennon Property, and later (OPD) Office Park Developments and retiring in 2010. He and his family have assisted various young CALD people in their neighbourhood, and home, enlarging their family to include a Vietnamese daughter, a South Sudanese son, and an Afghan son.

**Tom Beck** (Board Member) – Tom has had 15 years experience in of supporting the educational, social and welfare needs of refugee students both at Milpera State High School and Yeronga State High School where he was Deputy Principal for 13 and a half years. Tom is the Principal of Milpera State High School since the beginning of 2013.

**Philip Wikman** (Board Member) - Phil was the CEO and Managing Director of Bledisloe Group Holdings and its predecessors from 1997 until its ultimate sale to Invocare Ltd in 2011. Through his time at Bledisloe, Phil led a management team that delivered strong operational performance and significant growth across Australia and New Zealand. Since the sale, Phil has taken on directorial roles in two small growth companies as well as assuming roles of personal interest. Previously Phil was a corporate advisory partner of Kendalls KBM (now BDO) and was a member of the Institute of Chartered Accountants from 1985.

**Kelly Watson** (Board Member) – Kelly has many years of experience in a variety of roles. She has worked in education in both Secondary Schools and TAFE both as a teacher and for the majority of her career as a School Guidance Officer at Glenala High School (formerly Inala High School). Her work at Glenala High involved working with a population of migrant and refugee youth in a therapeutic capacity. Kelly has also worked in the private sector offering corporate training and team building to small business, education institutions, corporations, government departments and community organisations.

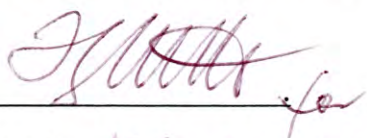
**Janelle Patterson** (Board Member) – Janelle is an English teacher at Milpera. She graduated in 2006 and whilst studying she worked at Benarrawa Community Development Association. This is where she became aware of Milpera and knew that this was the school that was best suited to her. In her life before community work and teaching she worked in Human Resources. During this time she also volunteered for many years with the QLD Aids Council and with children with disabilities. Janelle is inspired and in awe of the students she has the privilege of teaching. She has also been President of the Milpera Parents and Citizen Association for three years.

## Meeting of Directors

The number of Directors' meetings held during the year

2014 Meetings		
Name	No. held	No. attended
Adele Rice	11	11
Tim Medhurst	11	11
Lisa Siganto	11	4
William Griffin	11	11
Tom Beck	11	10
Phil Wikman	8	6
Kelly Watson	8	8
Janelle Patterson	8	8

Signed in accordance with the resolution of the Board of Directors of Friends of Heal Foundation

  
16/12/2014

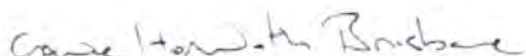
Adele Rice  
Chair of the Board

## Auditor's Independence Declaration under S307C of the Corporations Act 2001

To the Directors of Friends of Heal Limited.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2014 there have been no contraventions of:

1. the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. any applicable code of professional conduct in relation to the audit.



**CROWE HORWATH BRISBANE**



**BRENDAN WORRALL**

Partner

Signed at Brisbane, 16 December 2014

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

## STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 JUNE 2014

	Note	2014	2013
<b>Income</b>		<b>\$</b>	<b>\$</b>
Donations and Grants		114,067	511
Sales		27,578	1,183
	2	<u>141,645</u>	<u>1,694</u>
<b>Expenditure</b>			
Cost of Sales		5,366	-
Therapy support provided		13,619	-
Other costs		672	-
		<u>19,657</u>	<u>-</u>
<b>Profit before income tax</b>		<b>121,988</b>	<b>1,694</b>
Income tax expense		-	-
<b>Profit after income tax</b>		<b>121,988</b>	<b>1,694</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>121,988</b>	<b>1,694</b>

The accompanying notes form part of these financial statements.

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2014

	Note	2014 \$	2013 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	3	123,435	1,694
Receivables		247	-
<b>TOTAL CURRENT ASSETS</b>		<b>123,682</b>	<b>1,694</b>
<b>TOTAL ASSETS</b>		<b>123,682</b>	<b>1,694</b>
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET ASSETS</b>		<b>123,682</b>	<b>1,694</b>
<b>EQUITY</b>			
Retained Earnings		123,682	1,694
<b>TOTAL EQUITY</b>		<b>123,682</b>	<b>1,694</b>

The accompanying notes form part of these financial statements.

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

## STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 JUNE 2014

	<b>Retained Earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2012</b>	-	-
Total comprehensive income	1,694	1,694
<b>Balance at 30 June 2013</b>	<b>1,694</b>	<b>1,694</b>
<b>Balance at 1 July 2013</b>	1,694	1,694
Total comprehensive income	121,988	121,988
<b>Balance at 30 June 2014</b>	<b>123,682</b>	<b>123,682</b>

The accompanying notes form part of these financial statements.

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

## STATEMENT OF CASH FLOWS AS AT 30 JUNE 2014

	Note	2014 \$	2013 \$
CASH FLOWS - OPERATING ACTIVITIES			
Gross receipts from sales and other donors		141,398	1,694
Gross payments to suppliers		(19,657)	-
Net cash from/(used in) operating activities		121,741	1,694
CASH FLOWS - INVESTING ACTIVITIES			
Net cash from/(used in) investing activities		-	-
CASH FLOWS - FINANCING ACTIVITIES			
Net cash from/(used in) financing activities		-	-
Net increase/(decrease) in cash held		121,741	1,694
Cash and cash equivalents at the start of financial year		1,694	-
Cash and cash equivalents at end of financial year	7	123,435	1,694

The accompanying notes form part of these financial statements.

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2014

## **NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of Preparation**

The financial report is for Friends Of Heal Foundation Limited as an individual entity, incorporated and domiciled in Australia. Friends Of Heal Foundation Limited is a company limited by guarantee.

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the needs of the members.

This special purpose financial report has been prepared in accordance with the mandatory requirements of the *Australian Charities and Not for Profits Commission Act 2012*, and the disclosure requirements of the following application Australian Accounting Standards and Australian Accounting Interpretations:

AASB 101: Presentation of Financial Statements

AASB 107: Statement of Cash Flows

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 110: Events after the Reporting Date

AASB 1031: Materiality

The complete disclosure requirements of other Accounting Standards, Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standard Board have not been applied.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

### **Reporting Basis and Conventions**

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, financial assets and financial liabilities for which fair value basis of accounting has been applied.

### **Accounting Policies**

#### **a. Revenue**

Non-reciprocal grant revenue is recognised in the profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement by the company in those goods.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

**b. Cash and Cash Equivalents**

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

**c. Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997* up to 30 June 2014.

**d. 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 expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**f. Going Concern**

The Company has recorded an operating profit of \$121,988, and as such, the financial report has been prepared on a going concern basis.

The company's ability to continue as a going concern is contingent upon receiving further donations or grant monies as applied. The Directors believe that the Company will be successful in obtaining contributions sufficient to cover operating costs and accordingly, have prepared the financial statements on a going concern basis.

However, if the required contributions are not received, the going concern basis may not be appropriate with the result that the company may have to realise its assets and extinguish its liabilities other than in the ordinary course of business and at amounts different from those stated in the financial statements. No adjustments have been made relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the Company not continue as a going concern.

**Currency**

The financial statements are presented in Australian dollars and rounded to the nearest one dollar.

**g. New Accounting Standards**

**(i) New standards in effect during the current year**

The company has applied the following standards and amendments for first time for their annual reporting period commencing 1 July 2013:

- AASB 2012-10 Amendments to Australian Accounting Standards – Transition Guidance and other Amendments which provides an exemption from the requirement to disclose the impact of the change in accounting policy on the current period
- AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13
- AASB 119 Employee benefits (September 2011) and AASB 2011-10: Amendments to Australian Accountings Standards arising from AASB 119 (September 2011)

The adoption of these standards did not result in changes in accounting policies and adjustments to the amounts recognised in the financial statements.

**(ii) New standards and interpretations not yet adopted**

- AASB9: *Financial Instruments* (December 2010) and AASB 2010-7: *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)* (applicable for annual reporting periods commencing on or after 1 January 2017)

These Standards are applicable retrospectively and include revised requirements for the classification and measurement of financial instruments, as well as recognition and derecognition requirements for financial instruments.

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

The key changes made accounting requirements that may impact the company are:

- Simplifying the classification of financial assets into those carried at amortised cost and those carried at fair value; and
- Allowing an irrevocable election on initial recognition or present gains and losses on investment in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairments or recycling on disposal of the instruments.

The company has not yet establish the impact of these pronouncements on its financial statements.

	2014 \$	2013 \$
NOTE 2: REVENUE		
Donations	74,329	511
Grants	39,738	-
Sales	27,578	1,183
<b>Total Revenue</b>	<b>141,645</b>	<b>1,694</b>

## NOTE 3: CASH AND CASH EQUIVALENTS

Cash at bank	123,435	1,694
<b>Total cash and cash equivalents</b>	<b>123,435</b>	<b>1,694</b>

## NOTE 4: ENTITY DETAILS

The registered office of the entity, and principal place of business is:

2 Parker Street  
Chelmer, QLD 4068

## NOTE 5: MEMBERS' GUARANTEE

The entity is incorporated under the *Corporations Act 2001* and is an entity limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2014 the number of members was 8.

## NOTE 6: CAPITAL RISK MANAGEMENT

The entity's objectives when managing capital are to safeguard their ability to continue as a going concern, so that they can continue to provide benefits for stakeholders and maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the entity may sell assets to reduce its debt.

Consistent with other industry, the entity monitors capital on the basis of the net gearing ratio. Net debt is calculated as total borrowings less cash and cash equivalents.

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

## **NOTE 7:CASH FLOW INFORMATION**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Reconciliation of cash flows from operations with net current year surplus</b>		
Net current year surplus	121,988	1,694
Changes in assets and liabilities:		
– (increase)/decrease in accounts receivable and other debtors	(247)	-
Cash flows (used in)/provided by operating activities	<u>121,741</u>	<u>1,694</u>

# ***Friends Of Heal Foundation Limited***

**ABN: 39 161 310 550**

## **DIRECTORS' DECLARATION**

The directors have determined that the company is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 of the financial statements.

The directors of the company declare that:

- A. The financial statements and notes, as set out on pages 5 to 13, are in accordance with the *Australian Charities and Not for Profit Commission Act 2012* and:
  - i. comply with Australian Accounting Standards; and
  - ii. give a true and fair view of the financial position as at 30 June 2014 and of the performance for the year ended on that date in accordance with the accounting policy described in Note 1 of the financial statements.
- B. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



(Director)

Dated this

16

day of

Dec

20

14

## Independent Auditor's Report

To the Members of Friends of Heal Foundation Limited

### Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report of Friends of Heal Foundation Limited, which comprises the statement of financial position as at 30 June 2014, the statement of profit or loss and comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' declaration.

### Board Members' Responsibility for the Financial Report

The Directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors 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 an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, 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 Charities and Not-for-profits Commission Act 2012*. We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of Friends of Heal Foundation Limited, would be in the same terms if given to the directors as at the time of the auditor's report.

### Basis for Qualified Opinion

As is common for entities of this type, it is not practical for the Friends of HEAL Foundation to maintain an effective system of internal control over donations and other fund raising activities until their initial entry into the accounting records. Accordingly, our audit in relation to these activities was limited to amounts recorded in the financial records and therefore we are unable to express an opinion as to whether revenue recognised is complete.

### Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report of Friends of Heal Foundation Limited is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1, and the *Charities and Not-for-profit Commission Regulation 2013*.

### Emphasis of Matter – Material Uncertainty Regarding Continuation as a Going Concern

Without modifying our opinion, we draw your attention to Note 1 (f) in the financial statement which indicate that the company's ability to continue as a going concern is contingent upon receiving further donations or grants monies as applied. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

### Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.



**CROWE HORWATH BRISBANE**



**BRENDAN WORRALL**  
Partner

Signed at Brisbane, 18 December 2014

# Director's Report for the FHEAL Foundation

FHEAL Foundation Ltd was incorporated under the Australian Companies Act 2001, on 20<sup>th</sup> November, 2012, as a company limited by guarantee.

Pursuant to Section 304 of the Corporations Law, the directors report as follows:

The names of the directors in office at the time of this report are as follows:

- Adele Rice - Chairperson
- Tim Medhurst - Deputy Chairperson
- Bill Griffin - Company Secretary
- Phil Wikman - Treasurer
- Lisa Siganto - Director
- Tom Beck - Director
- Janelle Paterson - Director
- Kelly Watson - Director

The principal activities of the company in the course of the financial year were the establishment of the Foundation for the provision of creative therapy to assist with the direct relief of suffering in young newly arrived refugees by providing mental health service and settlement assistance, in accordance with our mission statement.

The Consolidated net operating profit for the year ended June 30th, 2014 was \$121, 988 a considerable achievement for the second year of operation of this new Foundation. No income tax was payable by the company. No shares or debentures were issued through the year. No dividends are payable to members.

A review of the company's operations during this second year of operation and the results of those operations are outlined in the CEO and Chairman's Reports and the accompanying Financial Report.

There has not arisen any matter or circumstances in this operating year that have significantly or may significantly effect:

- the operations of the company;
- the results of those operations; or
- the state of affairs of the company in subsequent financial years.

The company has not, during or since the end of the year, in respect of any person who is or has been an officer or auditor of the company or a related body corporate:

- indemnified or made any relevant agreement for indemnifying against a liability incurred a san officer, including for the costs and expenses in successfully defending legal proceedings; or paid or agreed to pay a premium in respect of a contract insuring against a liability
- incurred as an officer for the costs or expenses to defend legal proceedings.

No director of the company has, since the end of the previous financial year, received or become entitled to receive a benefit (other than a benefit included in the emoluments received or due and receivable by directors), by reason of a contract made by the company with the director or with a firm of which he is a member, or with a company in which he has an interest, other than fees payable to a director in relation to accounting services provided.

Future operations of the company are likely to continue in the same manner, although to an increased capacity, as they have been conducted in the year under review.