



BRITE Services

Annual Report 2015-2016

Brite Services

ABN: 47 114 989 650

Corporate Information

Directors

The following persons were directors of the company during the whole of the financial year, unless otherwise stated:

Helena Gillies(Executive Chairman)
John Patsikatheodorou (Company Secretary/Treasurer)
Neslihan Dastan (Senior Vice Chairperson)
Victor Dougall(Junior Vice Chairperson)
Megan Broome
Catherine Farres (ceased 17/11/15)
Christina Farres (ceased 17/11/15)
Brian Gillis (ceased 24/11/15)
Ray Gorman
Kathleen Halfpenny
Beverley Lee
Terri McNaughton
Phillip Perroni (appointed 22/03/16)
Elizabeth Rodriguez
Cindy Shelley

Company Secretary

John Patsikatheodorou

Registered Office

Street Address:
Corner Belfast Street & Dallas Drive
Broadmeadows VIC 3047

Postal Address:
PO Box 342
Dallas VIC 3047

Principal Place of Business

Corner Belfast St & Dallas Drive
Broadmeadows VIC 3047

Bankers

Commonwealth Bank of Australia
781-783 Pascoe Vale Road
Glenroy VIC 3046

Auditor

DFK Kidsons Partnership
Level 6/30 Collins Street
Melbourne VIC 3000

Contents

Executive Chairman's Report	4
Directors' Report	8
Auditor's Independence Declaration	13
Statement of Comprehensive Income	14
Statement of Financial Position	15
Statement of Changes in Equity	16
Statement of Cash Flows	17
Notes to the Financial Statements	18
Directors' Declaration	27
Independent Audit Report	28

General information

The financial statements cover Brite Services as an individual entity. The financial statements are presented in Australian dollars, which is Brite Service's functional and presentation currency.

The financial statements were authorised for issue, in accordance with a resolution of directors, on the date of signing this report. The directors have the power to amend and reissue the financial statements.

Executive Chairman's Report

In this, our 40th year of operation, I believe it is a significant achievement that we continue to support the most vulnerable people in our community by providing them with employment, training, social interaction and most importantly, respect. The trust we have built up in our area of operation has allowed us to expand the scope and reach of our activities. Our clients now come from as far afield as Caroline Springs and Diamond Creek. I believe it is indicative of the quality service we provide that we have a number of clients with us today who commenced employment with Brite 40 years ago.

One of our aims this year was to obtain the patronage of the governor of Victoria, Her Excellency the Honourable Linda Dessau AM. The governor graciously accepted our invitation to become patron of Brite Services and we now look forward to a visit from the Governor and His Honour Judge Anthony Howard.

A second important aim for the 2015-2016 year was to employ a CEO. The CEO position was advertised and I hope you will join me today in formally welcoming our new CEO Mr Nick MacHale.

We identified an urgent need to build food room extensions and commenced construction towards the end of June. This will give Brite a much greater capacity and scope for work, and thus we are eagerly awaiting completion.

In addition, approval was given for construction of a new hothouse for the plant nursery, and building work will begin in this current financial year. Brite Herbs was represented at the Tomato Festival held at Edendale Community Farm in Eltham on 21st February 2016. Once again it was embraced by the Festival participants and extended Brite's profile into a wider community, and I am pleased to announce that we have just received an invitation to take part in the next Tomato Festival, which will be held in February 2017.

In the 2015-2016 year many dignitaries, including Maria Vamvakinou MP, the Federal Member for Calwell and Helen Patsikatheodorou, Mayor of Hume, visited the organisation. Moreland City Council once again provided Brite Services with the elegance of the refurbished Coburg Town Hall for our successful July 2015 trivia night and the services of the Deputy Mayor of Moreland, Cr. Lita Gillies, who hosted the evening, with good humour and enthusiasm.

The Open Day in October 2015 exceeded all

expectations, and on a beautiful sunny day we saw a record number of attendees and consequent high plant sales. The Brite Fundraising sub-committee was once again well represented with provision of Devonshire teas, cake stall, sausage sizzle and raffle. The Fundraising sub-committee contributed towards the Newman's Kitchen by completing the fit-out and supplying funds for all of the kitchen appliances. The funds raised by the sub-committee contributed towards the refurbishment of our reception and office spaces for which Brite received funding from the Stronger Community Programme.

In response to the establishment of the NDIS we employed, by virtue of a grant from the State Trustees Foundation - Grassroots Programme, a transition officer with expertise in disability training. She has been a valuable addition to Brite Services, working in conjunction with the Executive Chair, Secretary and Accountant, who have all been attending briefings on NDIS topics specific to their areas of operation. A great deal of work has been done towards making the NDIS transition smoother for both clients and the organisation.

Brite underwent a Department of Social Services audit in August 2015, and an additional quality Standards audit was conducted by SAI Global in October 2015, both with positive results. Brite has additional accreditation with HACCP and NIASA (nursery accreditation).

Our community development officer has been successful in obtaining funds from the ANZ Staff Foundation to provide kitchen utensils for our Newman's Own Foundation-funded kitchen, which, in addition to our Hume Community Partnership Grant, has allowed us to successfully deliver our Sustainable Gardening and Healthy Eating programs. Participants in the programs include Brite employees and local school groups. We are grateful to the Prahran Foundation for a generous donation of \$1000 earlier in the year.

Brite has been a strong supporter and participant in Hume Council's Healthy People, Healthy Business program. Through our participation we have delivered numerous health and well-being initiatives including the 10,000 steps challenge, fitness and healthy eating events and programs. Oral Health education was provided to our supported employees by Dianella Community Health Service. Since delivering the workshops, many of our employees have availed themselves of Dianella's services.

This year Brite Services farewelled three long standing members of staff- Marija M a. er 14 years' of service, Maria P after 9 years' of service and Veronica L after 11 years in administraction. We thank those staff members for their years of dedicaon and service.

The Board of Directors also farewelled three members; Brian Gillis and Catherine and Chrisna Farres. We take this opportunity to thank them for their services to Brite.

We co-opted a new Board member, Mr Phillip Perroni this year. Phillip is well known in the local area, having been a representav e on several Boards in the not for profit sector in the Hume Community.

I have enjoyed working with a dedicated Board of Directors, Execuv e officers, management and staff. I congratulate each and every one of them for their efforts on behalf of Brite's supported employees.

On behalf of the board of directors I thank all staff and supported employees for their contribuon to the well-being and success of our organisaon.

As Execuv e Chairperson I also wish to thank the Directors for the support they have given me, and for their commitment to the aims, objecv es and good governance of Brite.

Helena Gillies
Executive
Chairperson



Job done! **BRITE Clean Pak**

A provider of supported employment for people with disability.

Offering competitively priced, HACCP approved, dry goods blending and packaging services. BRITE Clean Pak features a weigh-fill line, vertical form-fill machine, as well as blending, and inkjet coding services. BRITE Clean Pak specialise in offering a boutique service, especially for short to medium volume runs.



(03) 9309 5111 sales@briteind.com.au www.briteind.com.au



Brite Services

ABN: 47 114 989 650

Financial Report for the Year Ended
30 June 2016

Brite Services
ABN: 47 114 989 650
Directors' Report

Your directors present this report on the company for the financial year ended 30 June 2016.

Directors

The names and details of each person who has been a director during the year and to the date of the report are as follows. Directors were in office for the entire period unless otherwise stated:

Helena Gillies (Executive Chairman) - appointed 1997

Qualifications/Experience	<ul style="list-style-type: none">- Former CEO of a number of NFP agencies in northwest Melbourne- Past President, Victorian Council of Occupational Rehabilitation Providers- Past Director, North Metro ACFE Council- Founding President of the Broadmeadows Further Education Community Development Association- Founding President Wiseman House (Finchley Support Services)- Past President, Broadmeadows Community Health Services- Qualifications in Business Studies, Quality Control Management & English Communications- Extensive experience in public relations- Extensive experience human resources management and industrial relations- Member, Hume Jobs & Skills Taskforce- Local resident of Oak Park
Special Responsibilities	<ul style="list-style-type: none">- Executive Chairman- Convenor, Constitution & Governance Committee- Member, Finance, Audit & Risk Committee, Fundraising Committee Occupational Health & Safety Committee, Employment & Industrial Relations Committee and National Disability Insurance Scheme Committee

John Patsikatheodorou (Treasurer/Company Secretary) - appointed 10th December 2012

Qualifications/Experience	<ul style="list-style-type: none">- Former CEO of a number of welfare agencies in northwest Melbourne- Business owner- Chairman of Directors –Greek Orthodox Community of Broadmeadows and District Inc –Since 2012- Director -Greek Orthodox Community of Broadmeadows and District Inc –Since 1990- Member of St Albans Business Traders Association- Justice of the Peace for Victoria- Local resident of Westmeadows
Special Responsibilities	<ul style="list-style-type: none">- Treasurer/Company Secretary/Public Officer- Convenor, Finance, Audit & Risk Committee- Member, Constitution & Governance Committee, National Disability Insurance Scheme Committee

Beverley Lee - appointed 1990

Qualifications/Experience	<ul style="list-style-type: none">- Advanced Certificate in Residential and Community Services (ACRACS)- Past President & Member Broadmeadows Special School Council- Course in Management for Community Based Committees- Advocate for people with a disability- Member, Scope Family Reference Group for new respite facilities in South Morang- Member, Sussex Street Neighbourhood House- Local resident of Reservoir
Special Responsibilities	<ul style="list-style-type: none">- Member, Fundraising Committee

Cindy Shelley - appointed 10th December 2013

Qualifications/Experience	<ul style="list-style-type: none">- Extensive experience in warehousing and despatch- Industrial Relations background- Holds Workplace Safety Certification- Has a child with a disability- Local resident of Mill Park
Special Responsibilities	<ul style="list-style-type: none">- Senior Vice Chairperson- Convenor, Occupational Health & Safety Committees- Convenor, Fundraising Committee- Member Employment & Industrial Relations Committee

Brite Services
ABN: 47 114 989 650
Directors' Report

Megan Broome – appointed 26th November 2012

Qualifications/Experience	<ul style="list-style-type: none"> - Architect and Urban Planner - Masters Degree in Environment & Planning - Royal Australian Institute of Architects (Director level) - Member of Governance Board of Directors, Melbourne Rental Research Group Pty Ltd - Member, Australian Institute of Company Directors - Experience in providing policy advice and developing design guidelines for disability sector - Former member interdepartmental Disability Discrimination Act Working Party (1997 – 1999) - Member of the Board of Directors of The John Pierce Centre (Providing services to the deaf community), Governance Committee - Member of the Victorian Mineral Water Government Advisory Board (Sustainability & Environment rep)
Special Responsibilities	<ul style="list-style-type: none"> - Member, Constitution & Governance Committee

Neslihan Dastan (Senior Vice Chairperson) - appointed 3rd December 2013

Qualifications/Experience	<ul style="list-style-type: none"> - Bachelor of Laws (Deakin University) - Lawyer & Business Manager (Nicholsons Lawyers & Consultants) - Member of the Law Institute of Victoria - Member Australian Institute of Company Directors - Director – Lawlers Apartments Pty Ltd – Mt. Hotham Resort - Extensive commercial, business and property knowledge & experience - Has family members with disabilities & special needs - Local resident of North Melbourne
Special Responsibilities	<ul style="list-style-type: none"> - Member, Finance, Audit & Risk Committee and National Disability Insurance Scheme Committee

Victor Dougall (Junior Vice Chairperson) - appointed 10th December 2012

Qualifications/Experience	<ul style="list-style-type: none"> - Qualified in drafting electrical, electronic, mechanical - Experienced in printed circuit board design - Extensive experience in document control processes - Councillor, Hume City Council (Meadow Valley Ward) - Chairperson, Campbellfield Community Centre - Committee Member, Meadow Heights Learning Shop - Local resident of Dallas and community activist
Special Responsibilities	<ul style="list-style-type: none"> - Member, Finance, Audit & Risk Committee, Employment & Industrial Relations Committee, Occupational Health & Safety Committee - Junior Vice Chairperson

Catherine Farres - ceased 17th November 2015

Qualifications/Experience	<ul style="list-style-type: none"> - Currently completing a Law Degree - 12 years' experience in the legal sector - Has family member with a disability - Local resident of Oak Park
Special Responsibilities	<ul style="list-style-type: none"> - Member, Constitution & Governance Committee, Employment & Industrial Relations Committee, National Disability Insurance Scheme Committee

Christina Farres - ceased 17th November 2015

Qualifications/Experience	<ul style="list-style-type: none"> - Mechanical Engineer - Currently completing an MBA - Has family member with a disability - Employed as an engineer with Ford - Involved in community volunteering through employer - Local resident of Glenroy
Special Responsibilities	<ul style="list-style-type: none"> - Member, Finance, Audit & Risk Committee

Brite Services
ABN: 47 114 989 650
Directors' Report

Brian Gillis - ceased 24th November 2015

- Qualifications/Experience
- Works in the not-for-profit sector
 - Extensive management experience in printing, publishing and commercial advertising
 - Experience of community work with Moonee Valley and Darebin councils
 - Local resident of Moonee Ponds

Ray Gorman - appointed 28th October 2014

- Qualifications/Experience
- Extensive experience in industrial relations
 - Experienced in the storage and packing industry
 - Involved with maintenance of industrial award provisions for people with Disabilities
 - Past President, Communication Workers Union
 - Local resident of Tullamarine
- Special Responsibilities
- Convenor, Employment & Industrial Relations Committee

Kathleen Halfpenny - appointed 10th December 2012

- Qualifications/Experience
- Former Registrar and Business Manager in local government schools
 - Extensive experience in the education support area
 - Local resident of Preston
- Special Responsibilities
- Member, Occupational Health & Safety Committee

Terri McNaughton - appointed 10th December 2012

- Qualifications/Experience
- Extensive experience of local volunteering
 - Active member and Secretary of Vic PACE (Victorian People Against Child Exploitation) for many years and local resident of Broadmeadows

Elizabeth Rodriguez - appointed 26th August 2014

- Qualifications/Experience
- Experienced in strategy, business development and public relations
 - Business owner and entrepreneur
 - Wide knowledge of, and contacts in, the food and hospitality sector
 - Hospitality and management Boxhill institute
 - Member Australian institute of Company directors
 - Active in her local community - member of the Marketing Committee of Strathcona College

Phillip Perroni - appointed 22nd March 2016

- Qualifications/Experience
- Diploma of Accounting and Commercial Expert (Overseas)
 - Extensive experience in local volunteering with emphasis on Adult Education
 - School Council President Meadow Heights PS since 2001
 - School Council member and President Pascoe Vale Girls College since 2007 and 2013 respectively
 - Board member Visycare Education Centre since 1995 past Treasurer, HR subcommittee and current President
 - Co-founder of Friends of Buchan Street Community Centre
 - Co-founder and Board member of Meadow Heights Community Foundation (current President)
 - Public Servant working locally for Centrelink in community based programs such as:
 - Local Connections to Work
 - Case Co-ordination
 - Disability Pension participation
 - Supporting Jobless families and Helping Young Parents (now Parents Next Program)
 - Union and OH&S representative and member of consultative committees over the past 30 years
 - City of Hume resident

Brite Services
ABN: 47 114 989 650
Directors' Report

Principal Activities

The principal activity of the entity during the financial year was to further the interests and promote the welfare of intellectually and/or physically disabled persons over the age of sixteen years and to train and educate any such persons. The entity operates a packaging business (Brite Pak) and wholesale nursery (Brite Plants).

Objectives

The entity's short term objectives are to:

- Optimise the organisational structure;
- Standardise and refine processes and reporting mechanisms; and
- Optimise and secure service operations.

The entity's long term objective is to grow and diversify Brite Services' operations, in the context of significant changes to the Australian Disability Enterprise sector.

To achieve these objectives, the Board has communicated its strategic plan to internal and external stakeholders to achieve immediate objectives, and is implementing elements of the strategy to achieve its longer term objectives.

The entity measures its performance (including any key performance indicators) through regular reporting both to the Board and the Finance Committee, as well as fortnightly Executive Team meetings.

Operating Results

The surplus of the company amounted to: \$96,567 (2015 Deficit: \$8,933).

Significant Changes in the State of Affairs

There were no significant changes in the State of Affairs during the financial year.

After Balance Date Events

There were no material after balance date events.

Environmental Regulations & Performance

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or the State of Victoria.

Meetings of Directors

The number of Directors' meetings and the number of meetings attended by each of the Directors of Brite Services during the financial year are below. The Board is responsible for the finance, audit and risk management of the company. There is a Finance, Audit and Risk Committee that advises the Board on these matters.

Attendance of each director at meetings was as follows:

	Directors Meetings		Finance Audit & Risk Committee	
	A	B	A	B
Helena Gillies	11	10	10	9
John Patsikatheodorou	11	9	10	8
Beverley Lee	11	6	-	-
Megan Broome	11	5	-	-
Neslihan Dastan	11	8	10	9
Victor Dougall	11	8	10	6
Catherine Farres	4	2	-	-
Christina Farres	4	1	4	1
Brian Gillis	5	2	-	-
Ray Gorman	11	8	-	-
Kathleen Halfpenny	11	4	-	-
Terri McNaughton	11	2	-	-
Phillip Perroni	2	2	-	-
Cindy Shelley	11	4	-	-
Elizabeth Rodriguez	11	5	-	-
A – Number of meetings held during the time the director held office during the year B – Number of meetings attended				

Brite Services
ABN: 47 114 989 650
Directors' Report

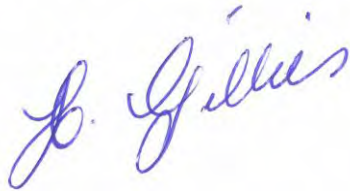
The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding contributions of the company. At 30 June 2016 the collective liability of members was \$880.

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2016 has been received and can be found on page 8 of the financial report.

Signed in accordance with a resolution of the Board of Directors.

Dated this 28th day of October 2016



Helena Gillies
Chairperson/Director

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE MEMBERS OF BRITE SERVICES**

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as the auditor for Brite Services, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2016 there have been:

- (i) no contraventions of the auditor's independence requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

DFK Kidsons Partnership

DFK Kidsons Partnership
Chartered Accountants

M L Port

M L Port
Partner

Dated this 28th day of October 2016

Brite Services
ABN: 47 114 989 650
Statement of Comprehensive Income for the Year Ended 30 June 2016

	Note	2016	2015
		\$	\$
Revenue	2	3,493,498	3,226,232
Other income	2	181,513	86,259
Employee benefits expense		(2,390,564)	(2,335,423)
Depreciation and amortisation expense	8	(83,589)	(72,860)
Repairs, maintenance and vehicle running expense		(139,728)	(85,979)
Fuel, water and power expense		(85,056)	(82,944)
Rental expense		(17,475)	(29,554)
Staff training expenses		(9,639)	(8,893)
Audit, legal and consultancy expense		(22,533)	(30,389)
Production expenses		(478,234)	(350,569)
Marketing expenses		(10,198)	(12,009)
Other expenses		(341,428)	(312,804)
Profit/(loss) for the year		\$96,567	(\$8,933)
Other comprehensive income:			
Revaluation of buildings	8	123,130	-
Total comprehensive (loss)/income for the year		\$123,130	(\$8,933)
Income/(Loss) attributable to members of the entity		\$219,697	(\$8,933)
Total comprehensive Income/(Loss) attributable to members of the entity		\$219,697	(\$8,933)

The accompanying notes form part of these financial statements.

Brite Services
ABN: 47 114 989 650
Statement of Financial Position as at 30 June 2016

	Note	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	497,680	410,117
Trade and other receivables	5	289,845	326,252
Inventories	6	157,410	158,197
Other assets	7	60,583	69,440
TOTAL CURRENT ASSETS		<u>1,005,518</u>	<u>964,006</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	658,731	547,325
TOTAL NON-CURRENT ASSETS		<u>658,731</u>	<u>547,325</u>
TOTAL ASSETS		<u>1,664,249</u>	<u>1,511,331</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	219,966	343,688
Provisions	11	385,996	352,089
TOTAL CURRENT LIABILITIES		<u>605,962</u>	<u>695,777</u>
NON-CURRENT LIABILITIES			
Provisions	11	62,771	21,408
Borrowings	12	19,889	38,216
TOTAL NON-CURRENT LIABILITIES		<u>82,660</u>	<u>59,624</u>
TOTAL LIABILITIES		<u>688,622</u>	<u>755,401</u>
NET ASSETS		<u>\$975,627</u>	<u>\$755,930</u>
EQUITY			
Retained Earnings		852,497	755,930
Revaluation Reserve	13	123,130	-
TOTAL EQUITY		<u>\$975,627</u>	<u>\$755,930</u>

The accompanying notes form part of these financial statements.

Brite Services
ABN: 47 114 989 650
Statement of Changes in Equity for the Year Ended 30 June 2016

	Retained Earnings \$	Revaluation Reserve \$	Total Equity \$
Balance at 1 July 2014	764,863	-	764,863
Comprehensive income			
Loss attributable to the entity	(8,933)	-	(8,933)
Total comprehensive Loss	(8,933)	-	(8,933)
Balance at 30 June 2015	755,930	-	755,930
Comprehensive Income			
Profit attributable to the entity	96,567	-	96,567
Revaluation of buildings	-	123,130	123,130
Total comprehensive Income	96,567	123,130	219,697
Balance at 30 June 2016	\$852,497	\$123,130	\$975,627

The accompanying notes form part of these financial statements.

Brite Services
ABN: 47 114 989 650
Statement of Cash Flows for the Year Ended 30 June 2016

	Note	2016 \$	2015 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipt of grants and sales		4,031,900	3,429,104
Payments to suppliers and employees		(3,872,167)	(3,468,769)
Interest received		4,269	6,647
Fundraising receipts		12,869	16,272
Donations		25,607	39,640
Finance costs		(1,778)	(833)
Net cash generated from operating activities	15 (b)	<u>200,700</u>	<u>22,061</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Grant for kitchen and garden program		68,926	-
Payment for property, plant and equipment		(163,736)	(64,340)
Net cash used in investing activities		<u>(94,810)</u>	<u>(64,340)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of borrowings		(18,327)	(6,027)
Net cash used in financing activities		<u>(18,327)</u>	<u>(6,027)</u>
Net increase/(decrease) in cash held		87,563	(48,306)
Cash and cash equivalents at the beginning of the financial year		410,117	458,423
Cash and cash equivalents at the end of the financial year	4	<u><u>\$497,680</u></u>	<u><u>\$410,117</u></u>

The accompanying notes form part of these financial statements.

Brite Services
ABN: 47 114 989 650
Notes to the Financial Statements for the year Ended 30 June 2016

The financial statements cover Brite Services as an individual entity, incorporated and domiciled in Australia. Brite Services is a company limited by guarantee.

Note 1 Summary 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 stated, unless otherwise stated.

New, Revised or Amending Accounting Standards and Interpretations Adopted

The company 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 accounting period.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the company.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board and the Australian Charities and Not for profits Commission Act 2012.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Accounting Policies

(a) Revenue

Grant revenue is recognised in the statement of comprehensive income 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.

Brite Services receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Donations and bequests are recognised as revenue when received or, in the case of donations from related entities, when the directors are aware that the donation has been approved by the counterparty and is virtually certain to be received.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend income is recognised when the right to receive a dividend has been established.

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 Service Tax (GST).

(b) Inventories

Inventories are measured at the lower of cost and current replacement cost.

Inventories acquired at no cost or for nominal consideration are valued at the current replacement cost as at the date of acquisition.

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, accumulated depreciation and impairment losses.

Brite Services
ABN: 47 114 989 650
Notes to the Financial Statements for the year Ended 30 June 2016

Note 1 Summary of Significant Accounting Policies (cont'd)

Property

In periods when the buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation reserve in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Plant and Equipment

Plant and equipment is measured on the cost basis and is therefore carried at cost less accumulated depreciation and any accumulated impairment. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to note 1(f) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time it is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated life of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.5% - 10%
Plant and equipment	6.66% - 25%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(d) Leases

Leases of fixed assets, where substantially all the risk and benefits incidental to the ownership of the asset but not the legal ownership are transferred to the entity, are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments including any guaranteed residual value

Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the entity will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

(e) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Brite Services
ABN: 47 114 989 650
Notes to the Financial Statements for the year Ended 30 June 2016

Note 1 Summary of Significant Accounting Policies (cont'd)

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

- (i) **Financial assets at fair value through profit or loss**
Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in fair value (i.e. gains or losses) being recognised in profit or loss.

- (ii) **Loans and receivables**
Loans are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. As at 30 June 2016 Brite Services had no loans.

Receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period.

- (iii) **Held-to-maturity investments**
Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

- (iv) **Available-for-sale financial assets**
Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses and foreign exchange gains and losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

- (v) **Financial liabilities**
Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

- (f) **Impairment of Assets**

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

Brite Services
ABN: 47 114 989 650
Notes to the Financial Statements for the year Ended 30 June 2016

Note 1 Summary of Significant Accounting Policies (cont'd)

Where the future economic benefits of the asset are not primarily dependent on the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an asset's class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where the impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(g) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by its employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at amounts expected to be paid when the liability is settled. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements.

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

(h) 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. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(i) 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 Taxation Office.

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 ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flow arising from investing or financial activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(j) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(k) Intangibles

Software

Software is recorded at cost. Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It is assessed annually for impairment.

(l) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Comparative Figures

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

When an entity applies an accounting policy retrospectively, makes a retrospective restatement, or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

(n) Trade and Other Payables

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

(o) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Brite Services
ABN: 47 114 989 650
Notes to the Financial Statements for the year Ended 30 June 2016

Note 1 Summary of Significant Accounting Policies (cont'd)

Key Estimates

Impairment

The buildings were independently valued as at 25 May 2016 by Egans Australasia Pty Ltd. The valuation was based on the fair value at that date. Building values were based on depreciated replacement cost. Their valuation indicated a fair value of the buildings on site for financial reporting purposes of \$228,006. In accordance with the accounting policy of the organisation stated in note 1(b) above, the total revaluation increase of \$123,130 was recognised in the year to 30 June 2016.

(p) Economic Dependence

Brite Services is dependent on the Department of Social Services ('DSS') for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors has no reason to believe that DSS will not continue to support Brite Services.

Note 2 Revenue and Other Income

	2016	2015
	\$	\$
Revenue from government grants and sales		
-State/federal government grants	1,776,675	1,704,908
-Other grants	35,859	24,616
-Sales to customers	1,676,695	1,490,061
	<u>3,489,229</u>	<u>3,219,585</u>
Other Revenue		
-Interest received on investment fixed interest securities	4,269	6,647
	<u>4,269</u>	<u>6,647</u>
Total Revenue	<u>3,493,498</u>	<u>3,226,232</u>
Other Income		
-Charitable income and fundraising	38,476	55,913
-Rental income	-	250
-Management fees from Victorian Vocational Rehabilitation Association	47,610	-
-Donation from Victorian Vocational Rehabilitation Association	53,436	-
-Other	41,991	30,096
Total Other Income	<u>181,513</u>	<u>86,259</u>
Total Revenue and Other Income	<u>\$3,675,011</u>	<u>\$3,312,491</u>

Note 3 Profit/(Loss) for the Year

	2016	2015
	\$	\$
(a) Expenses		
Loss on disposal of non-current assets	22,945	-
Audit Remuneration		
-audit services	8,640	9,290
-other services	-	-
Total Audit Remuneration	<u>8,640</u>	<u>9,290</u>

Note 4 Cash and Cash Equivalents

	2016	2015
	\$	\$
CURRENT		
Cash on hand	1,000	1,000
Cash at bank	470,689	383,557
Term deposits	25,991	25,560
Total cash and cash equivalents as stated in the cash flows statement/statement of financial position	<u>15(a) \$497,680</u>	<u>\$410,117</u>

Brite Services
ABN: 47 114 989 650

Notes to the Financial Statements for the year Ended 30 June 2016

Note 5 Trade and Other Receivables	Note	2016	2015
		\$	\$
CURRENT			
Trade receivables		289,845	326,252
Provision for impairment	5(i)	-	-
Total current trade and other receivables		<u>\$289,845</u>	<u>\$326,252</u>

(i) Provision for Impairment of Receivables

Current trade receivables are generally on 30 day terms. These receivables are assessed for recoverability and a provision for impairment is recognised when there is objective evidence that an individual trade receivable is impaired. These amounts have been included in other expense items. Movement in the provision for impairment of receivables is as follows:

	2016	2015
	\$	\$
Provision at 1 July	-	-
-charge for the year	-	-
-written off	-	-
Provision at 30 June	<u>-</u>	<u>-</u>

Note 6 Inventories	2016	2015
	\$	\$
CURRENT		
At cost:		
Raw Materials	9,409	7,714
Finished Goods	133,199	116,601
Work in progress	14,802	33,882
	<u>\$157,410</u>	<u>\$158,197</u>

Note 7 Other Assets	2016	2015
	\$	\$
CURRENT		
Receivable from Northern Brite Industries Charitable Trust	24,191	64,809
Receivable from Victorian Vocational Rehabilitation Association	27,834	-
Prepayments	8,558	4,631
	<u>\$60,583</u>	<u>\$69,440</u>

Note 8 Property, Plant and Equipment	2016	2015
	\$	\$
LAND AND BUILDINGS		
Buildings:		
-Independent valuation	228,006	-
-At cost	-	121,700
-Less accumulated depreciation	-	(38,151)
Total land and buildings	<u>\$228,006</u>	<u>\$83,549</u>

PLANT AND EQUIPMENT		
Plant and Equipment:		
-At cost	663,167	815,145
-Less accumulated depreciation	(232,442)	(355,153)
	<u>430,725</u>	<u>459,992</u>
Owned Motor Vehicles:		
-At cost	42,563	42,563
-Less accumulated depreciation	(42,563)	(38,779)
	<u>-</u>	<u>3,784</u>
Total plant and equipment	<u>430,725</u>	<u>463,776</u>
Total property, plant and equipment	<u><u>\$658,731</u></u>	<u><u>\$547,325</u></u>

Brite Services
ABN: 47 114 989 650
Notes to the Financial Statements for the year Ended 30 June 2016

Note 8 Property, Plant and Equipment (Cont'd)

Movements in Carrying Amounts

Movements in the carrying amounts for each class of property, plant and equipment between the beginning and end of the current financial year:

	Land and Buildings \$	Plant and Equipment \$	Total \$
2015			
Balance at beginning of year	83,379	428,224	511,603
Additions at cost	6,341	102,242	108,583
Disposals	-	-	-
Depreciation expense	(6,171)	(66,690)	(72,861)
Carrying amount at end of year	\$83,549	\$463,776	\$547,325

	Land and Buildings \$	Plant and Equipment \$	Total \$
2016			
Balance at beginning of year	83,549	463,776	547,325
Additions at cost	27,394	67,416	94,810
Revaluation	123,130	-	123,130
Disposals	-	(22,945)	(22,945)
Depreciation expense	(6,067)	(77,522)	(83,589)
Carrying amount at end of year	\$228,006	\$430,725	\$658,731

Asset Revaluations

The buildings were independently valued as at 25 May 2016 by Egans Australasia Pty Ltd. The valuation was based on the fair value at that date. Building values were based on depreciated replacement cost. Their valuation indicated a fair value of the buildings on site for financial reporting purposes of \$228,006. In accordance with the accounting policy of the organisation stated in note 1(b) above, the total revaluation surplus \$123,130 was recognised in the year to 30 June 2016.

Note 9 Intangible Assets

	2016 \$	2015 \$
Computer software – at cost	51,390	51,390
Accumulated amortisation	(51,390)	(51,390)
Net carrying value	\$-	\$-

Note 10 Trade and Other Payables

	2016 \$	2015 \$
CURRENT		
Trade payables	50,617	42,025
Deferred income	30,085	90,281
Other current payables	139,264	139,497
Payable to Victorian Vocational Rehabilitation Association	-	71,885
	\$219,966	\$343,688

Note 11 Provisions

	2016 \$	2015 \$
Current- employee entitlements	385,996	352,089
Non-current- employee entitlements	62,771	21,408
	\$448,767	\$373,497

Note 12 Borrowings

	2016 \$	2015 \$
NON-CURRENT		
Lease liabilities	19,889	38,216
Total Borrowings	19,889	38,216

Leased liabilities are secured by the underlying leased asset

Brite Services
ABN: 47 114 989 650
Notes to the Financial Statements for the year Ended 30 June 2016

Note 13 Revaluation Reserve	2016	2015
	\$	\$
Balance at the beginning of the year	-	-
Increase in valuation of buildings	123,130	-
Balance at end of the year	<u>\$123,130</u>	<u>-</u>

This reserve recognises increases in the fair value of non-current assets.

Note 14 Capital and Leasing Commitments	2016	2015
	\$	\$
(a) Finance Lease Commitments		
Payable – minimum lease payments		
-not later than 12 months	16,913	20,105
-later than 12 months but not later than five years	3,057	20,581
-greater than 5 years	-	-
	<u>\$19,970</u>	<u>\$40,686</u>

(b) Operating Lease Commitments
Non-cancellable operating leases contracted for but not recognised in the financial statements

Payable – minimum lease payments		
-not later than 12 months	7,612	14,160
-later than 12 months but not later than 5 years	2,236	24,648
-greater than 5 years	-	-
	<u>\$9,848</u>	<u>\$38,808</u>

Note 15 Cash Flow Statement Reconciliation

(a) Reconciliation of Cash

	Note	2016	2015
		\$	\$
Cash on hand		1,000	1,000
Cash at bank		470,689	383,557
Bank deposits		25,991	25,560
	4	<u>\$497,680</u>	<u>\$410,117</u>

(b) Reconciliation of Cash Flow from Operations with Surplus

Net Surplus/(Deficit) for the Year	96,567	(8,933)
Adjustments for;		
-Depreciation and amortisation	83,589	72,861
-Net loss on disposal of property, plant & equipment	22,945	-
Changes in assets and liabilities		
-Decrease / (Increase) in trade and other receivables	36,407	(145,888)
-Decrease / (Increase) in inventories	787	10,467
-Decrease/(Increase) in other assets	8,857	(17,491)
-(Increase)/Decrease in trade and other payables	(123,722)	75,944
-Increase / Increase in provisions	75,270	35,101
Net Cash from Operating Activities	<u>\$200,700</u>	<u>\$22,061</u>

Note 16 Contingent Liabilities and Contingent Assets

There were no contingent liabilities or contingent assets at balance date. (2015: nil)

Note 17 Events After the Reporting Period

There were no significant or material events after the end of the reporting period.

Brite Services
ABN: 47 114 989 650

Notes to the Financial Statements for the year Ended 30 June 2016

Note 18 Related Party Transactions

Related parties include immediate family members of Key Management Personnel, and entities that are controlled or significantly influenced by those Key Management Personnel individually or collectively with their immediate family members.

Sales by Brite Services to Victorian Vocational Rehabilitation Association (VVRA) for administrative support
Donation (from VVRA)
Other expenses from VVRA
Purchases from VVRA – recharge for use of assets owned by VVRA

Value of Sales and Purchases to Related Parties

	2016 \$	2015 \$
	47,610	47,480
	53,436	-
	51,996	107,096
	<u>\$153,042</u>	<u>\$154,576</u>

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

The charge made to Brite Services by VVRA for the use of assets owned by VVRA referred to above is equal to or greater than the amount of depreciation charged on those assets in the accounts of VVRA. The Depreciation value is considered to be the minimum that would be payable on an arm's length basis.

Note 19 Key Management Personnel

Key Management Personnel are defined as any persons having authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, including any director (whether executive or otherwise).

Key Management Personnel compensation was as follows:

	2016 \$	2015 \$
Key Management Personnel Compensation	187,280	173,540
	<u>\$187,280</u>	<u>\$173,540</u>

Brite Services
ABN: 47 114 989 650
Directors Declaration

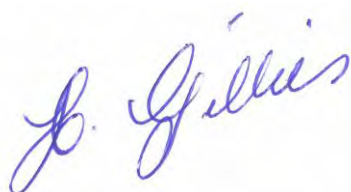
In the opinion of the Directors of Brite Services Ltd:

- (a) The financial statements and notes of Brite Services Ltd are in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012, including:
- Giving a true and fair view of its financial position as at 30 June 2016 and of its performance for the financial year ended on that date; and
 - Complying with Australian Accounting Standards – Reduced Disclosure Requirements (including the Australian Accounting Interpretations); and
- (b) There are reasonable grounds to believe that Brite Services Ltd will be able to pay all of its debts, as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

Funding received from the Department of Social Security was applied for the provision of employment assistance services to our supported employees, strictly in accordance with the Agreement.

Dated this 28th day of October 2016



Helena Gillies
Chairperson/Director

Independent Auditor's Report to the Members of Brite Services

We have audited the accompanying financial report of Brite Services, which comprises the statement of financial position as at 30 June 2016, the statement of 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.

Directors' 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 in accordance with Australian Accounting Standards – Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act). This responsibility includes establishing 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. Those 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 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 entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate to 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 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.

Opinion

In our opinion, the financial report of Brite Services is in accordance with Division 60 of 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 2016 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

DFK Kidsons Partnership

DFK Kidsons Partnership
Chartered Accountants

Michael R. T.

M L Port
Partner

Dated this 28th day of October 2016