



Gosnells
Community Legal Centre

2022-2023

Annual Report





Ngaala Kaaditj Noongar Moort Keyen Kadaak Nidja Boodja

We acknowledge that we practice on the land of the Whadjuk
Noongar people and pay our respects to elders past & present and
to their continuing culture.



Gosnells Community Legal Centre is a not for profit organisation that is funded by State and Federal government to support equal access to justice in our community.

We thank our amazing funders, partners and our community for your support this year, and look forward to working in partnership for coming years.



Department of **Justice**



Government of Western Australia
Department of Mines, Industry Regulation and Safety



Special thanks to:

Mark Hainsworth (Director Advisory Services) Department of Justice

Helen Pearce (Principal Project Officer) Department of Justice

Chelsea McKinney (CEO) Community Legal WA

Tim Leach (CEO) Community Legal Centres Australia

Celia Dufall (EO) Financial Wellbeing Collective

Carole Finn (Contract Manager) Department of Mines, Industry and Regulations

The amazing team at Lotterywest

Mayor and Councillors at City of Gosnells

Ruby Sandra-Leeder (EO) Minnowarra House

and our many hard working volunteers, law students, law graduates, FDRP Mediators, PLT volunteers, McCusker Interns and lawyers who operate in our evening legal clinic.

Chairperson's report

Terri-Anne Famlonga



What a year 2023 has been for the Management Committee (the Committee), staff and volunteers of Gosnells Community Legal Centre (Inc.) (GCLC). Our social media presence has increased dramatically following GCLC's successful rebranding, marketing and updated website, allowing vital information about GCLC's services to be disseminated to the wider community, thus increasing client access to services.

In the past 12 months, GCLC has delivered over 5,000 services to clients, which is double the number of services provided in 2021/22. This growth has been attributed to not only an increase in funding, allowing for an additional 2.4FTE Lawyers, but also the introduction of a 'walk-in clinic' to complement our volunteer evening legal service, efficiencies achieved through the new case management system, increased social media presence, and most importantly, an increase in the number of volunteers who assist our centre. GCLC currently has over 40 volunteers who assist with duties ranging from administration, conducting mediations, and the provision of legal advice. Without the generous time devoted by volunteers, GCLC would not be able to achieve this high level of service to community.

Some of our key highlights for this year have been:

- New funding from Department of Justice for the 'Leave Safe, Stay Safe' program, a valued partnership between Relationships Australia (WA) and Regional Alliance West (RAW);
- New funding from the Financial Wellbeing Collective for the Financial Wellbeing Hub;
- New funding for Small Business Financial Counselling;
- New funding for the Household Energy Efficiency Scheme (HEES);
- Funmi Adesina winning 'Lawyer of the Year 2022';
- Jamie Le Roux winning the Financial Counselling Award 2022;
- Sarah Patterson being a Finalist in the Community Service Excellence Awards;
- GCLC being nominated for a City of Gosnells Community Citizen of the Year Award.

I am pleased to report that the committee remained stable this year and worked with the CEO to ensure that organisational strategy and risk were addressed by the Committee, our organisational sustainability is secure, and policies and procedures were developed and perfected. Last year an OH&S consultant was contracted to review our internal procedures, and advised that "GCLC is the best agency he has ever personally assessed in terms of compliance and processes".

I pay a special tribute to Linda Saverimutto who is leaving the Committee this year after a legacy of over 30 years of loyal service to GCLC, 28 years as the Principal Solicitor, and 3 years as a member of the Committee and FDRP volunteer mediator. Thank you for your extraordinary service to GCLC which has been greatly appreciated.

I leave the committee this year after serving 10 years. The incoming committee are all experienced in governance, and I have no doubt they will be a very successful committee. My best wishes to the CEO, the Committee and staff and volunteers of GCLC - it has been a pleasure working with you over all these years.

Message from the CEO

Sarah Patterson JP

This has been a fantastic year at GCLC, as our team has embraced new challenges, experienced new growth, and focused in on the specific needs of our diverse community.

This year we have expanded our service offerings to meet these emerging needs, created new opportunities for individuals to access our services, and created a safe and welcoming space for people in crisis.

At GCLC our team are our most valuable asset, and they work collegiately with a shared vision of a community where everyone has access to justice. Our principles of accessibility, equity and collaboration underpin all of our work and have enabled us to innovate new solutions to assist people to access vital support. We have also partnered with likeminded organisations, businesses and individuals to increase our services and provide wrap-around support for our clients.

We have incorporated new ways of working to support accessibility, including walk-in clinics, evening legal services, outreach centres and increased duty lawyers services - which has resulted in a 200% increase in the number of services we have delivered this year to vulnerable people, and an increase in the diversity of the clients we support.

The environment is tough, and many families are struggling with the rising cost of living, the housing crisis, marriage breakdowns and issues occurring internationally. This has caused us to pivot rapidly to meet the changing needs of community.

We have introduced three brand new programs for women who have experienced Family Violence and are currently in prison (The Leave Safe Stay Safe program), the Financial Wellbeing Hub to streamline access to financial counselling and emergency relief, and an Outreach program to support a broader spread of the community and ensure everyone has access to justice. These initiatives are changing the way in which we work and bridging the gaps that cause so many people to go without vital assistance.

We are looking forward to the coming year with eagerness as we implement our new strategic plan, further expand our services and community offerings, and create even better outcomes for the individual and communities we serve.



**Our people
are our most
valuable
asset**



OUR COMMUNITY



220,560
people

3% Aboriginal/ Torres Strait Islander

39% Born outside Australia

FINANCIAL DISADVANTAGE

7% Unemployed

20% Under-employed (<20 hours per week)

\$1,715 Median weekly household income

14.7% families earn less than \$650/ week

Rent is over
18% of
people's
income

\$317 Average weekly rent



HOUSEHOLDS

23,409 unpaid carers



36,643 single parents



13,901 divorced/ separated



9,075 have no vehicle



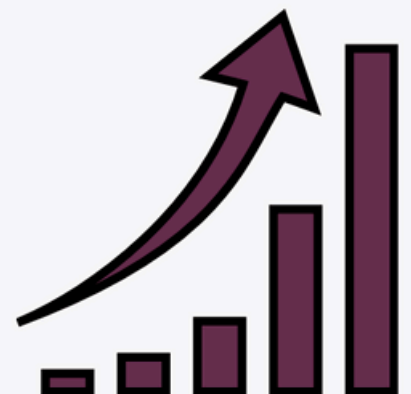
55,801 Do not speak English at home

CHALLENGES

High level financial disadvantage (SEIFA 917)

High unemployment/ underemployment

Limited access to services



Our Team

Gosnells CLC has highly skilled, and passionate staff and volunteers who are experts in their fields. During the year, we welcomed new team members by expanding our legal and tenancy services, adding Outreach, and a new Financial Wellbeing program. We also welcomed new volunteers and students who have been working to support our community.

Management Committee



Terri-Anne
Chair



Mike
Vice-Chair



Michael
Treasurer



Linda
Member



Jane
Member



Lawyer of the Year 2022



Principal Solicitor
Funmi Adesina wins
Law Society - Lawyer
of the Year 2022



Admissions



GCLC is committed to supporting the next generation of Lawyers to achieve their goals and contribute to the enhancement of justice in Australia. Many of our students, volunteers and staff were admitted into the legal practice this year, and we congratulate them all on their achievement.



Seiminie Kottage
Solicitor - WA Police



Rob Vincent
Solicitor - Birchstone Tax Law



Paramdeep Gill
Lawyer - Sussex Street CLC

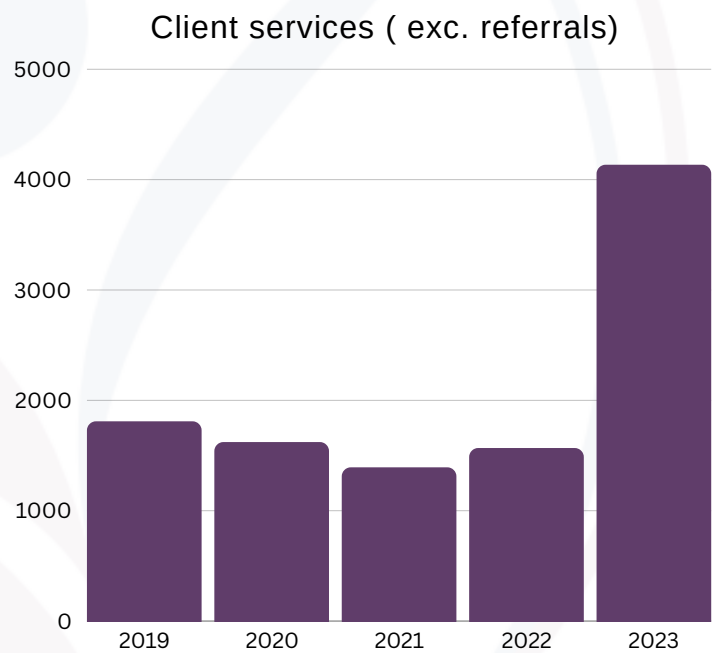
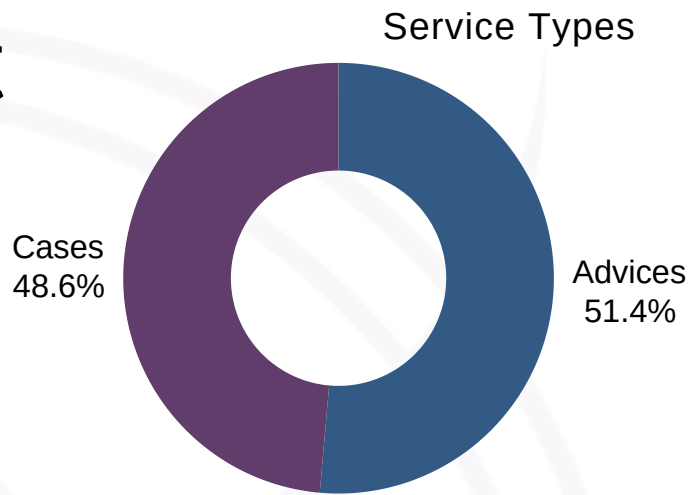
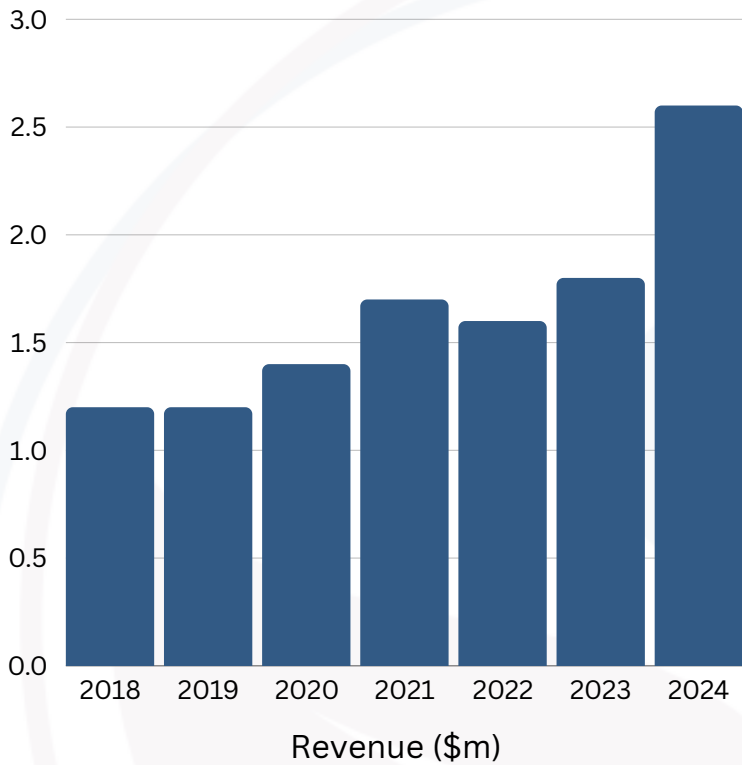


Matt Endo
Associate - Squire Patton Boggs



Webster Chimanga
Lawyer - Youth Legal Service

Annual Snapshot



5354

services provided to people in need

\$1.5m

Criminal Injury Compensation paid out

\$80k

Emergency Relief paid to people in crisis

\$298k

Debts waived for people in financial setress



200%

Increase in clients services from last financial year

Legal Services

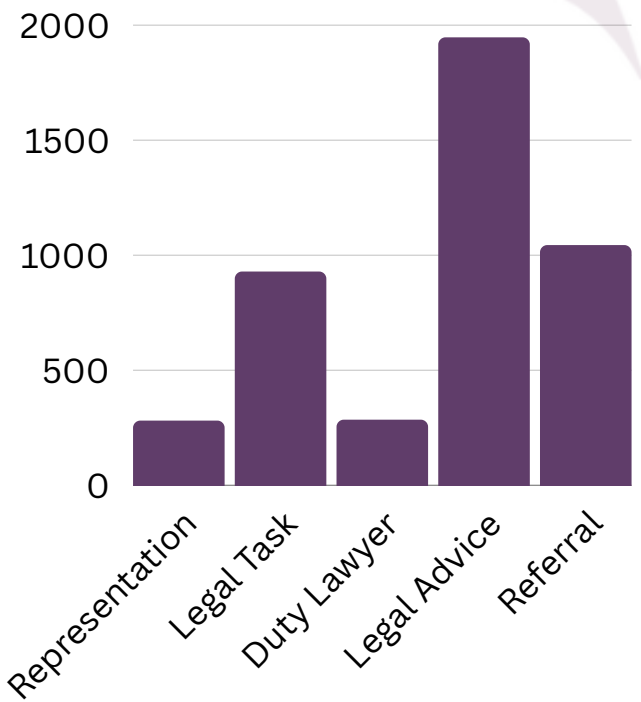
4613 services delivered

420 attended walk-in clinics

53 CIC submissions filed

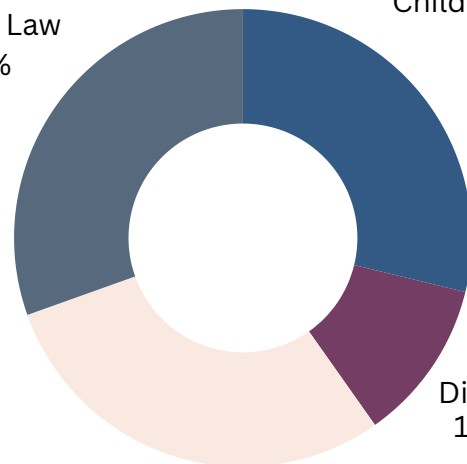
\$1.5m

Paid to victims of crime



Property Law
30.5%

Children's matters
28.8%



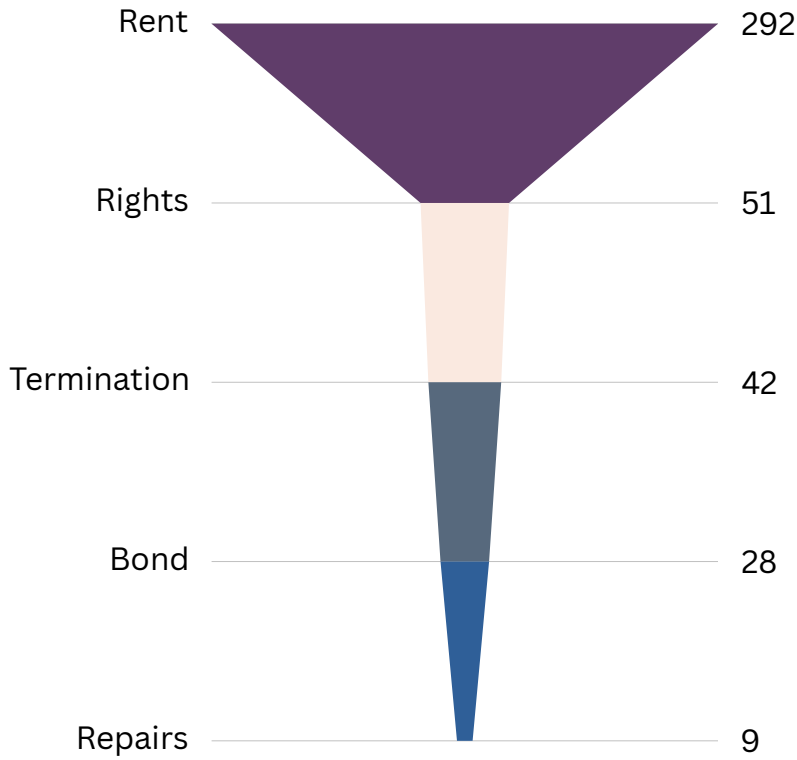
Divorce
11.4%

Family Violence
29.3%

15

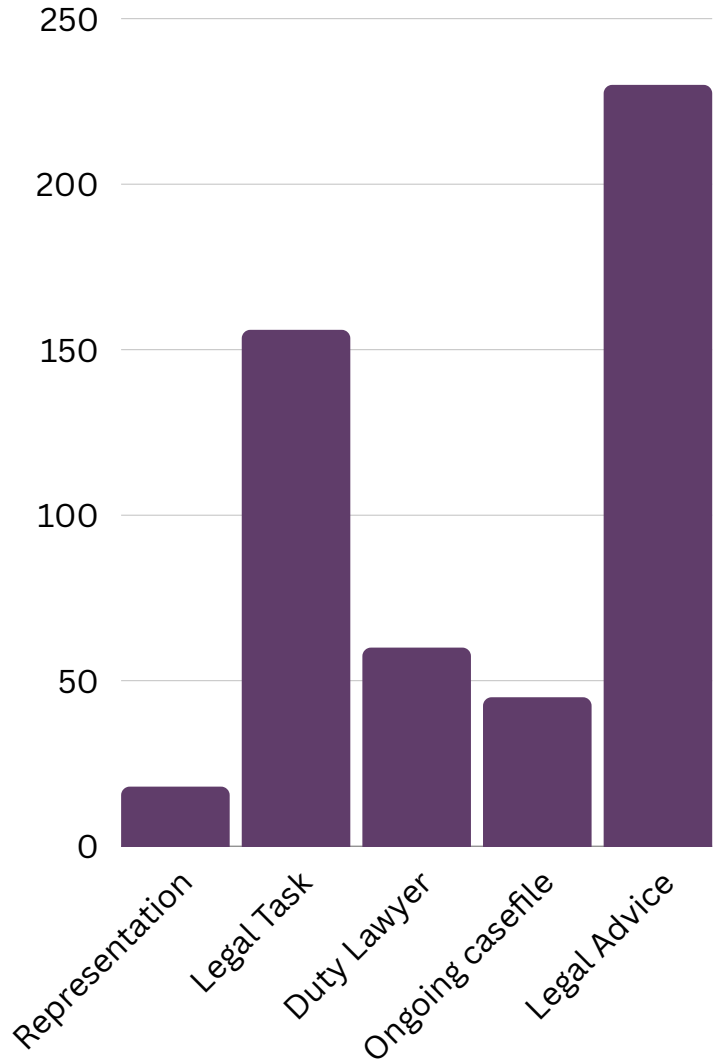
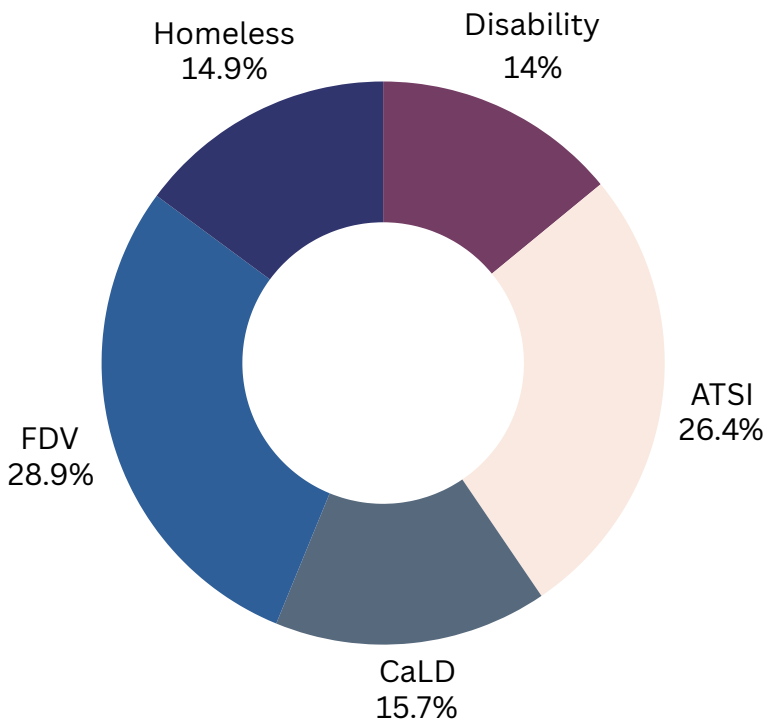
New Volunteer Lawyers and PLT students supported at GCLC in 2022-23

Tenant Advocacy



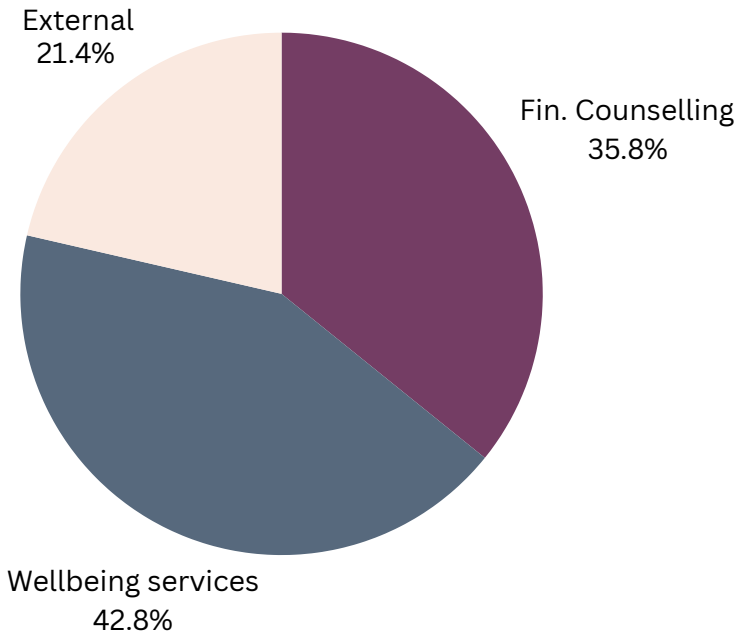
751 services delivered

54 Cases represented



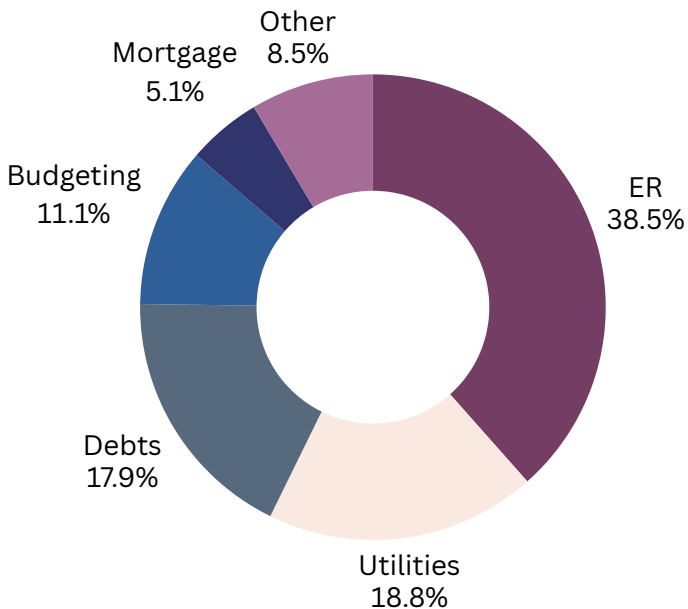
Financial Wellbeing Hub

243 enquiries & referrals



250

The Financial Wellbeing Hub commenced in April 2023 and is an inbound phone line and online support that supports people across Perth who are experiencing financial difficulty to access financial services appropriate to their needs in a timely fashion.



200

150

50

0

Website Calls Other



Financial Counselling

167 New clients

215 Cases resolved

86 Small business clients

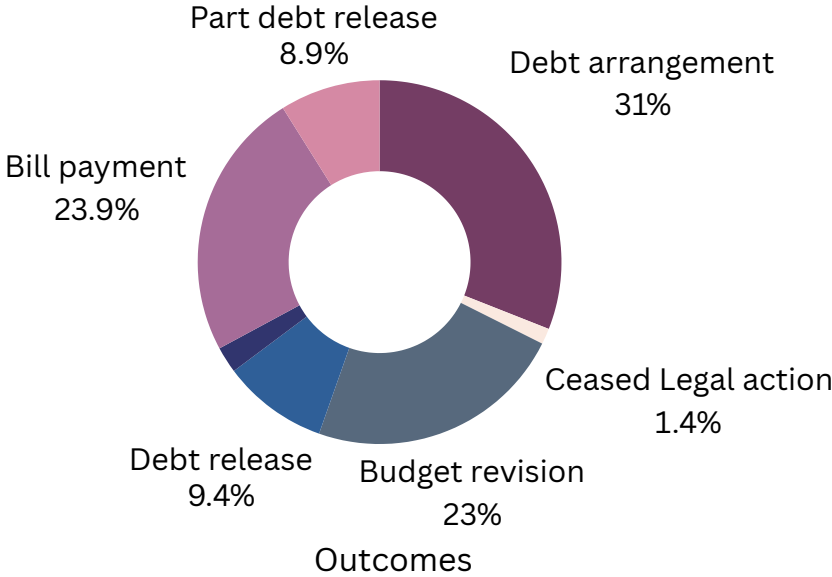
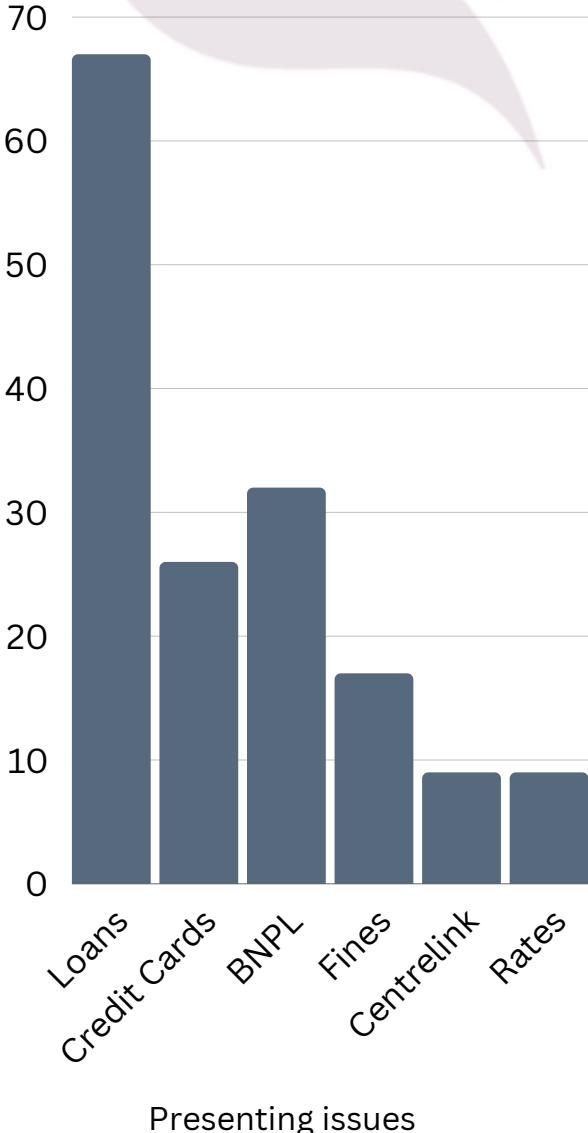
Financial Counselling services

- Small Business Financial Counselling
- General Financial Counselling
- Financial Wellbeing Hub
- Household Energy Efficiency Coaching



\$298k

Client debt waived



Outreach Project



GCLCs Outreach program started in March 2023 and has been actively supporting people in severe hardship, those experiencing Family Violence, and people with multiple issues to address their issues and connect with services and supports.

25 clients case managed

18 outreach services conducted

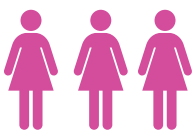
6 community expos attended



36%
ATSI clients



24%
CALD clients



60%
women

Food relief
12.5%

FDV
12.5%

Legal
45.8%

Housing
29.2%

Services accessed



Measuring Progress

At GCLC we measure our impact on the individuals and community we serve



Key Indicator

Activity / Project

Data / Outcome

Client-centred

Increase the accessibility, consumer driven and approachability of our service

Services up 200%
Increase in diverse clientele
Increased partnerships for holistic services

Consistency

Develop a minimum service standard that is available for all clients and comparable to the CLC sector

Decrease in turn-aways
Increase in service delivery
Increase in legal advices

Evidence-based

Best-practice policies, procedures and service delivery standards

Better outcomes for clients
Clearer processes for staff
Increase in transparency
Increase in accountability

Collaboration

GCLC works with colleagues in the NFP and private sector to deliver holistic support for clients

New partnerships have resulted in increased referrals, better client outcomes, and new partnered initiatives

Sustainability

GCLC has sufficient resources to continue to create community benefit

Full complement of experienced and capable staff
60% increase in revenue for the coming year
Reduction in admin overheads leading to higher number of service delivery staff

Gosnells CLC - Community Impact

CONTEXT

People who are financially or socially disadvantaged, struggle to access traditional legal services, and as a result do not have equal access to justice

ACTIVITIES



SUPPORT SERVICES



WARM REFERRALS



SERVICE LINKAGE



LEGAL ACCESS

OUTCOMES



More confident



More positive



More engaged



Better outcomes



Stronger families



More supported



Better access to justice



Better resourced



Ease of access

IMPACT

Improved Wellbeing



- Increased engagement with services
- Improved community connectivity
- Improved mental health
- Better relationships
- Greater involvement
- More resilient

Equal access to Justice



- Increased awareness of legal rights
- Streamlined access to legal advice
- Reduction in barriers to support
- Reduction in Family Violence
- Better outcomes for children and families

Client Feedback

Working with you has been a stand-out experience for me, particularly in the way that your personal character and manner of interacting with me has truly been a breath of fresh air and a fantastic example of a trauma-informed manner of service delivery, which has given me great hope to have experienced. I have been encouraged and have felt both understood and supported whenever I have interacted with you, and my ability to hope and trust in the concept of accessing and seeking help from formal services has increased as a result of working with you.

Thank you so much for your effort. It was such a relief talking to kids yesterday through video call and I can't wait to see them tomorrow. It felt like I have give birth to my kids again. My daughter keep on saying that she missed me so much and she loves me heaps. God bless you. Without you it wouldn't be possible. You saved all of us by helping us getting our kids back.

Keep up the good work. It is paramount that what you do is available to everyday people. After going through a very tiring and stressful problem with my neighbour I came away so pleased at the outcomes. I can only give my compliments and appreciation to all of your staff.

Hi, I am a long term client of yours, suffer from Domestic Violence for many years. I walked into your centre last Friday expecting a signature but met a Lawyer who was exceptionally helpful, understanding, wise, supportive in my affidavit. I was worried about my application but not only did she offer high quality advice she also got my letter sorted. I couldn't thank you enough from the bottom of my heart. You are an angel.

100%

Of survey respondents would recommend GCLC to their friends

100%

Of survey respondents rated their service at GCLC as Excellent

85%

Of survey respondents got the outcome, or part outcome they wanted



Gosnells
Community Legal Centre

2022-2023

Financial Report



Treasurer's Report



If you cast your mind back to this time last year, you may recall that, with the disappearance of Job Keeper and several departures, we had a break-even result. I also foreshadowed that we would have a deficit budget as we were morally bound to use an underspend on a DoJ grant for related purposes. In other words, while appearing as an addition to our bank balances, it was (at least morally) not our money to keep. Thus, we budgeted for a deficit of \$210k to use up the excess, but otherwise to break even.

As you can see from the Statement of Financial Position, we ended up with a somewhat larger deficit of \$241k. Part of this are a few new expenses related to development of GCLC, including redesigned of the web-site and the very welcome new work-flow management software. There were also the costs associated with a research contract into legal service provision in the southern corridor, which has informed our discussions with other CLCs.

Income

- Increase in funding from Anglicare of \$150k
- Overall increase in NLAP funding of \$25k, after some shuffling between State and Federal funding sources
- An increase in receipts from legal fees of \$15k (i.e. CIC case wins, which, of course, also hugely benefit the awardees)
- First tranche of a substantial DoJ funded program Leave Safe, Stay Safe (LSSS), where GCLC coordinates and provides legal services into a program for women leaving prison, largely run through Relationships Australia.

Expenses

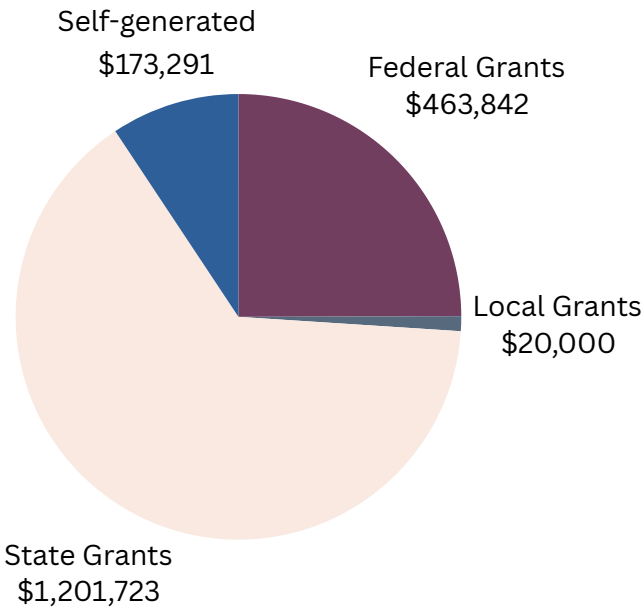
- Significant increase in employee-related expenses as GCLC was able to recruit people to replace those who left last Financial Year (notice the positive \$24k for Leave Provision this year versus negative provision last year).
- The first half year of the LSSS program saw \$391k arrive, of which \$390k immediately went out to the partner agencies. We will, of course, get our share in the coming, and later, years.

Summary and Projection

The budget we have prepared for this financial year is looking to a modest surplus on the back of the supplementation we received toward the end of last FY, plus substantial contribution from the LSSS project. We are using a substantial portion of the additional funding to employ a project manager to support Sarah, particularly in the very large LSSS project, but also in tendering for new projects and, should the need arise, helping with any amalgamations with other CLCs.

Associate Professor Michael Wise
Treasurer

Financial Overview 2022-23



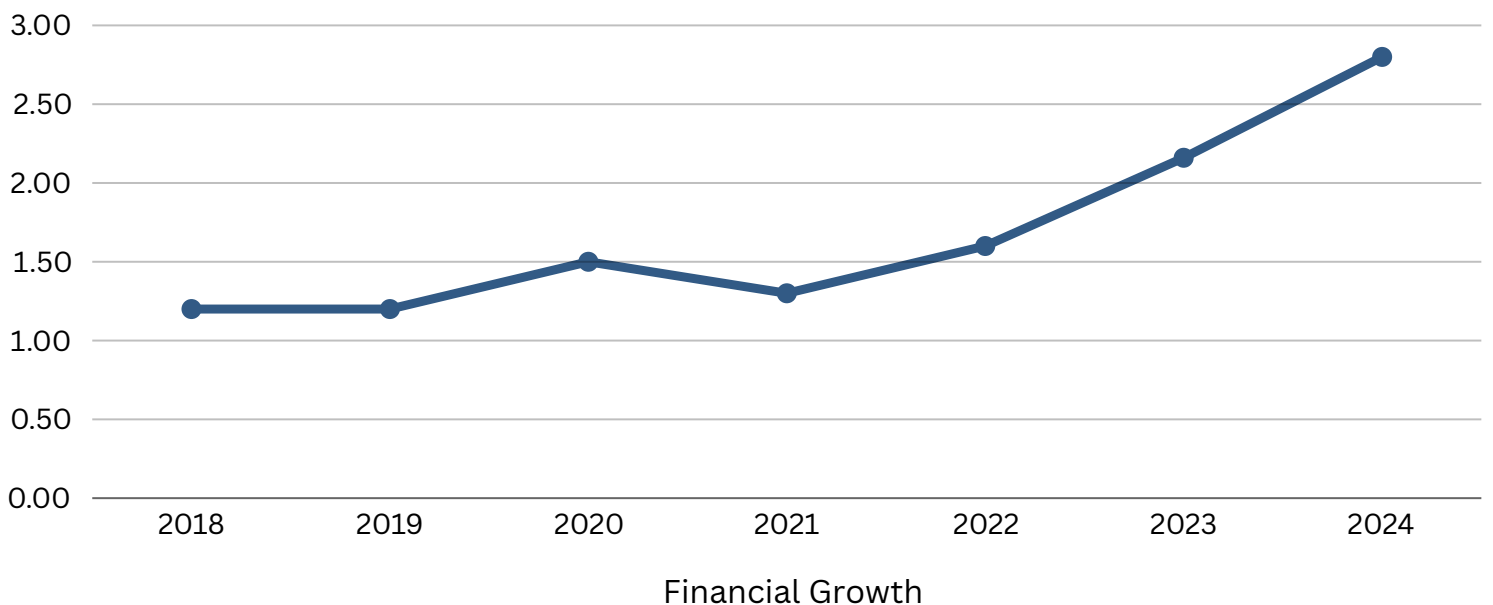
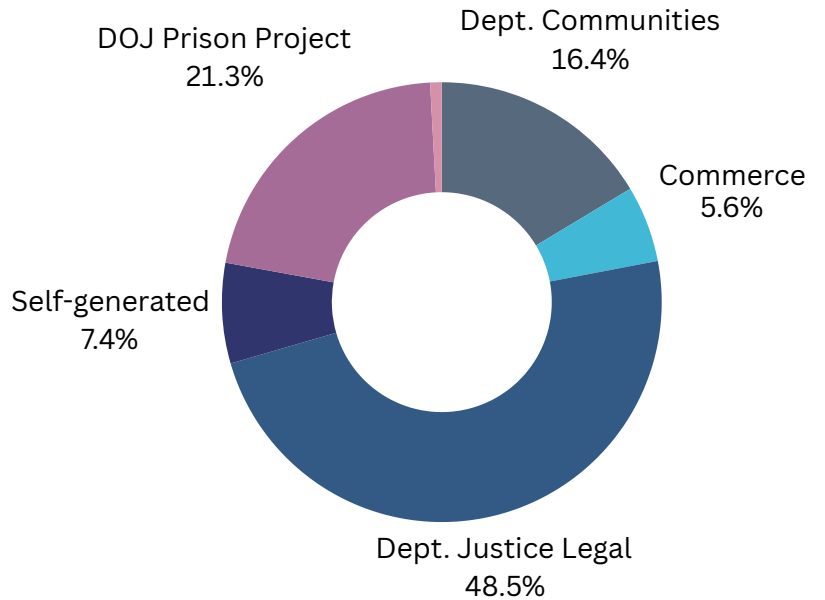
\$2.16m Income

\$2.41m Expenses

-\$240k EOFY position

This year GCLC diversified our revenue sources through new project grants and initiatives, as well as an increased in self-generated revenue., this was a strategic ambition for the GCLC Management Committee and leadership team in 2022-23.

We also expended \$240k in previous year surplus to increase service delivery.



**STATEMENT OF PROFIT AND LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
RECEIPTS		
<u>Grants:</u>		
Anglicare WA	372,716	228,426
City of Armadale	20,000	-
Community Legal Centres WA	-	30,000
Department of Justice, Commonwealth NLAP	463,842	570,294
Department of Justice, State NLAP	537,840	405,652
Department of Justice, State other	391,722	-
Department of Mines, Industry Regulation and Safety	132,020	127,476
Law Society of WA - PPT	-	96,000
Lotterywest (Emergency Relief)	78,434	43,914
<u>Other Income:</u>		
Admin Fees	12,000	12,000
Donations	2,130	590
Interest	10,018	798
Legal Fees	124,926	107,035
Mediation Fees	11,900	11,219
Membership Fees	272	477
Refunds & Reimbursements	11,070	20,000
Sundry	975	3,151
TOTAL RECEIPTS	2,169,865	1,657,033
PAYMENTS		
Association/Peak Fees	11,799	10,897
Audit	5,800	5,800
Bank Charges	539	524
Computer & IT	44,660	28,729
Consultancy Fees	24,240	18,277
Depreciation	10,006	8,153
Disbursements	169	1,039
Emergency Relief	78,435	43,917
Insurance	5,398	3,570
<u>Occupancy Costs</u>		
- Cleaning	5,355	6,620
- Rent	52,902	53,603
- Other occupancy expenses	1,577	658
Photocopier	1,736	1,181
Postage & Delivery	878	1,075
Practising Certificates	12,110	11,663
Printing & Publication	2,437	1,953
Repairs & Maintenance	1,641	2,684
<u>Salaries & On-costs</u>		
- Provision for Annual Leave	27,948	(44,907)
- Provision for Long Service Leave	23,957	(30,564)
- Salaries & Allowances	1,479,857	1,341,180
- Superannuation	155,299	127,752
- Workers Compensation	5,122	3,161
- Other employment expenses	17,189	17,450
Seminar & Conference	4,368	1,936
Staff Amenities	2,246	1,173
Staff Recruitment	895	925
Staff Training	3,342	2,134
Staff Travel	13,341	6,152
Stationery & Office Supplies	3,426	1,662
Storage	4,087	3,629
Sub-contractors	390,909	-
Subscriptions & Journals	1,099	1,085
Sundry	10,899	15,143
Telephone & Communications	7,177	6,493
TOTAL PAYMENTS	2,410,840	1,654,745
Operating Surplus	(240,975)	2,287
SURPLUS/(DEFICIT)	(240,975)	2,287

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

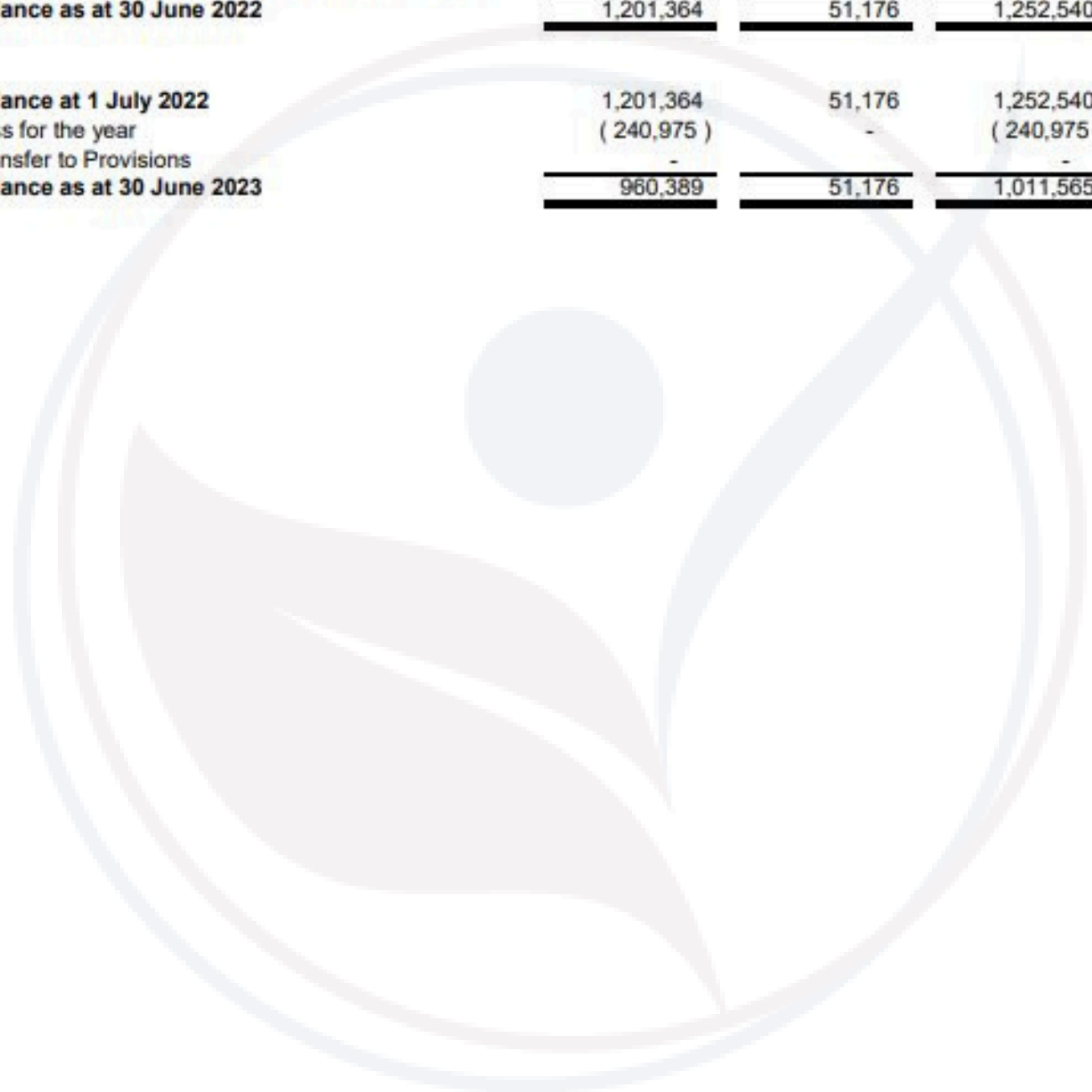
<u>CURRENT ASSETS</u>	2023	2022
	\$	\$
Petty Cash	125	300
Emergency Relief A/c	65,229	63,884
FBA A/c	10,731	37,857
General A/c	569,713	726,202
CMA Untied	148,891	572,919
Term Deposit	507,671	-
Trade Debtors	186,609	142,971
Deposit Paid	3,208	3,208
Prepayments	12,297	13,609
GST on purchases	44,696	6,153
Total Current Assets	1,549,170	1,567,103
<u>NON-CURRENT ASSETS</u>		
Office Equipment	12,592	8,036
Furniture & Fittings	2,314	2,470
Total Non-current Assets	14,906	10,506
TOTAL ASSETS	1,564,076	1,577,609
<u>CURRENT LIABILITIES</u>		
Trade Creditors	4,183	565
Accruals - Staff Salary Sacrifice	4,281	-
PAYG Withheld	21,384	19,698
GST On Grants	103,091	47,525
Prepaid Grants	213,899	103,363
Deposits Received	-	150
Provision For Annual Leave	86,438	58,491
Provision For Long Service Leave	27,250	15,256
SG Super Payable	-	-
Total Current Liabilities	460,526	245,047
<u>NON-CURRENT LIABILITIES</u>		
Provision For Long Service Leave	91,984	80,022
Total Non-Current Liabilities	91,984	80,022
TOTAL LIABILITIES	552,510	325,069
NET ASSETS	1,011,565	1,252,540
ACCUMULATED FUNDS		
Balance Brought Forward	1,201,364	1,199,077
Reserves	51,176	51,176
Surplus/(Deficit)	(240,975)	2,287
TOTAL ACCUMULATED FUNDS	1,011,565	1,252,540

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
Cash flows from Operating Activities		
Receipts from Government Grants - Recurrent	1,966,518	1,516,025
Receipts from Other Sources	124,729	153,555
Interest received	10,018	798
Payments to suppliers and employees	(2,185,659)	(1,712,518)
Net cash provided by / (used in) operating activities	<u>(84,394)</u>	<u>(42,140)</u>
Cash flows from Investment Activities		
Payments for purchase of plant and equipment	(14,406)	(2,029)
Net cash provided by/ (used in) investment activities	<u>(14,406)</u>	<u>(2,029)</u>
Net Increase/(Decrease) in Cash Held	<u>(98,800)</u>	<u>(44,169)</u>
Cash at beginning of the Reporting Period	<u>1,401,161</u>	<u>1,445,330</u>
Cash at the end of the Reporting Period	<u><u>1,302,361</u></u>	<u><u>1,401,161</u></u>
 Notes to the Statement of Cash Flows		
1.Reconciliation of Cash		
Cash on Hand	125	300
Cash at Bank	1,302,236	1,400,861
	<u><u>1,302,361</u></u>	<u><u>1,401,161</u></u>
 2.Reconciliation of Net Cash Used in Operating Activities to Operating Result		
Operating Result	(240,975)	2,288
Depreciation	10,006	8,153
Increase/(Decrease) in Provisions	51,904	(75,471)
(Increase)/Decrease in Current Receivables	(80,866)	13,346
Increase/(Decrease) in Creditors	65,151	(8,859)
Increase/(Decrease) in Grants Unspent/Prepaid	110,386	18,403
Net cash provided by/(used in) Operating Activities	<u>(84,394)</u>	<u>(42,140)</u>

**STATEMENT OF MEMBERS FUNDS
FOR THE YEAR ENDED 30 JUNE 2023**

	Retained Earnings \$	Reserves \$	Total \$
Balance at 1 July 2021	1,199,077	51,176	1,250,253
Gain for the year	2,287	-	2,287
Transfer from Provisions for Relief Staff Reserve	-	-	-
Balance as at 30 June 2022	<u>1,201,364</u>	<u>51,176</u>	<u>1,252,540</u>
Balance at 1 July 2022	1,201,364	51,176	1,252,540
Loss for the year	(240,975)	-	(240,975)
Transfer to Provisions	-	-	-
Balance as at 30 June 2023	<u>960,389</u>	<u>51,176</u>	<u>1,011,565</u>



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies

Gosnells Community Legal Centre Inc. is a not for profit entity domiciled in Western Australia and its registered address is 2232 Albany Highway, Gosnells. This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Charitable Collections Act (WA) 1946 and the Charities Act 2013 (Cth). The committee has determined that the charity is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Charitable Collections Act (WA) 1946 and the Charities Act 2013 (Cth) and the following Australian Accounting Standards:

AASB 101	Presentations of Financial Statements
AASB 107	Cash Flow Statements
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031	Materiality
AASB 1048	Interpretation and Application of Standards
AASB 1054	Australian Additional Disclosures

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

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

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

a) Income Tax

The charity is not liable for income tax due to its charitable status and income tax exemption.

b) Cash and Cash Equivalents

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

c) Property, Plant and Equipment

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortized over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

d) 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 expensed to the income statement.

GOSNELLS COMMUNITY LEGAL CENTRE INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt. All revenue is stated net of the amount of goods and services tax (GST).

f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

g) Accounts Payable and Other Payables

Accounts Payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognized as a current liability with the amounts normally paid within 30 days of recognition of the liability.

h) Trade and Other Receivable

Trade and other receivables are recognised initially at fair value, which is generally the original invoice amount, and subsequently measured at amortised cost using the effective interest method, less an allowance for impairment. They generally have 30 to 60 day terms.

i) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective date	Impact
AASB 15 Revenue	1 January 2019	Revenue will be recognised when control of goods is transferred (previously on transfer of risk and reward). We do not expect the application of AASB 15 to have a significant impact on revenue and operating profit.
AASB 1058 Income or Not-For-Profit Entities	1 January 2019	Each revenue stream, particularly grant agreements are currently being reviewed to determine the impact of AASB 1058. We anticipate that some grant agreements which were previously recognised immediately on receipt may be able to be deferred as the performance obligation is satisfied.

GOSNELLS COMMUNITY LEGAL CENTRE INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Summary of Significant Accounting Policies

Gosnells Community Legal Centre Inc. is a not for profit entity domiciled in Western Australia and its registered address is 2232 Albany Highway, Gosnells. This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Charitable Collections Act (WA) 1946 and the Charities Act 2013 (Cth). The committee has determined that the charity is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Charitable Collections Act (WA) 1946 and the Charities Act 2013 (Cth) and the following Australian Accounting Standards:

AASB 101	Presentations of Financial Statements
AASB 107	Cash Flow Statements
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031	Materiality
AASB 1048	Interpretation and Application of Standards
AASB 1054	Australian Additional Disclosures

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

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

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

a) Income Tax

The charity is not liable for income tax due to its charitable status and income tax exemption.

b) Cash and Cash Equivalents

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

c) Property, Plant and Equipment

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortized over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

d) 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 expensed to the income statement.

GOSNELLS COMMUNITY LEGAL CENTRE INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt. All revenue is stated net of the amount of goods and services tax (GST).

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g) Accounts Payable and Other Payables

Accounts Payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognized as a current liability with the amounts normally paid within 30 days of recognition of the liability.

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i) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective date	Impact
AASB 15 Revenue	1 January 2019	Revenue will be recognised when control of goods is transferred (previously on transfer of risk and reward). We do not expect the application of AASB 15 to have a significant impact on revenue and operating profit.
AASB 1058 Income or Not-For-Profit Entities	1 January 2019	Each revenue stream, particularly grant agreements are currently being reviewed to determine the impact of AASB 1058. We anticipate that some grant agreements which were previously recognised immediately on receipt may be able to be deferred as the performance obligation is satisfied.

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
GOSNELLS COMMUNITY LEGAL CENTRE INC**

Report on the Audit of the Financial Report

Audit Opinion

We have audited the accompanying financial report, being a special purpose financial report of Gosnells Community Legal Centre Inc. (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and management's assertion statement.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2023 is prepared, in all material respects, in accordance with Associations Incorporation Act (WA) 2015.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in meeting the requirements of the Charitable Collections Act (WA) 1946 and the Charities Act 2013 (Cth). As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association and should not be distributed to or used by parties other than the Association. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Associations Incorporation Act (WA) 2015, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.



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DANIEL PAPAPHOTIS CPA
REGISTERED COMPANY AUDITOR
- 410503
FRANCIS A. JONES PTY LTD
154 HIGH STREET
FREMANTLE WA 6160

Date: 9 October 2023