



REDGUM JUSTICE

ANNUAL REPORT
2024



Ngaala Kaaditj Noongar Moort
Keyen Kadaak Nidja Boodja

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

OUR PARTNERS

Thank you to our incredible funders, supporters, pro bono partners and community for their support in advocating for equal access to justice.

FUNDING PARTNERS

Department of Justice WA
Department of Mines Industry Regulation
and Safety
Financial Wellbeing Collective
Lotterywest
City of Armadale

PROJECT PARTNERS

Relationships WA
Regional Alliance West
Minnawarra House

COMMUNITY PARTNERS

Armadale Magistrates Court
Anglicare WA
Uniting WA
Zonta Women's Refuge
Starick
Sam's Spares
Champion Centre Armadale
Langford Aboriginal Association

PEAK BODIES

Community Legal WA
Community Legal Centres Australia
Financial Counselling WA

PRO BONO PARTNERS

Cousins Family Legal
Pedulla and Associates
JAC Associates
Saxon Legal
Elite Family Law
JK Legal

COMMUNITY LEGAL PARTNERS

Fremantle CLC
SCALES
Midlas
Northern Suburbs CLC
Sussex Street CLC
Peel CLC
Wheatbelt CLC
Great Southern CLC
Kimberley CLC
Goldfields CLC
Regional Alliance West
South West CLC
Pilbara CLC
Circle Green
Mental Health Law Centre
Marninwarntikura
Aboriginal Family Legal Service
Womens Legal Service
Southern Aboriginal Corporation
Consumer Credit Legal Service
Street Law
Youth Law
Welfare Rights Advocacy Service
Environmental Defenders Office
Citizens Advice Bureau
Legal Aid WA
Aboriginal Legal Service



Department of Justice



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





A WORD FROM THE CHAIR

It has been a pleasure to serve as Chair of Gosnells Community Legal Centre (now Redgum Justice) for the past year, and be a part of the magnitude of changes that have occurred to help us build a contemporary and responsive service for the community.

The Board, Management and team at Redgum Justice have worked tirelessly to review all areas of the organisation for effectiveness, efficiency, and best practice. As a result, we have made some significant changes to the way in which we operate.

- We changed our name and brand to be more reflective of the broader geographic region we serve, and the diversity of services we offer.
- We created new programs to meet the changing needs of community, and ensure our services reflect of these needs.
- We created new partnerships to ensure clients have a broad range of service offerings, and are supported holistically, and,
- We changed our constitution and governance to ensure we are using best practice modalities.

As important as the changes are, the things we haven't changed are also having an impact.

- We have the same incredible, committed and passionate team of staff and volunteers (some of whom have been at the organisation for multiple decades!)
- We acknowledge the people that make our organisation exceptional, including the new inductees to Life Membership
- We have the same positive and welcoming culture that makes our clients, staff and volunteers feel safe, and
- We have the same passion and commitment to ensuring that everyone has access to justice, and an unwavering commitment to ensuring that this becomes a reality.

The year ahead is exciting with further expansions of programs and services predicted, offering even greater opportunities for families and individuals to get access to vital legal, financial and community services.

With a strong foundation of governance and strategy, we know that the Board and team at Redgum Justice are prepared for the future and ready to take on new opportunities and challenges.

JANE LEAN
CHAIRPERSON

OUR BOARD



JANE LEAN - CHAIRPERSON

Jane is an experienced Board Director and bookkeeper, and has excellent connections to local community and organisations through her role at Gosnells Community Lotteries House.



MIKE JONES - DEPUTY CHAIRPERSON

Mike is highly experienced in organisational leadership, change management and strategic thinking, and currently runs his own consultancy firm supporting non-profits to manage change and measure impact.



PROFESSOR MICHAEL WISE - TREASURER

Michael is a Professor at UWA and experienced Board Director who lends his financial acumen and risk and governance experience to our organisation to ensure that Redgum Justice operates with best practice.



MAYOR TERRESA LYNES - BOARD MEMBER

Terresa's experience as the Mayor of City of Gosnells as well as her multitude of Board positions makes her an asset to the Redgum Justice Board. Terresa supports the organisation to deliver excellent outcomes for community, as well as operate highly effectively.



DENISE QUINLESS-HEYMAN - BOARD MEMBER

Denise is an experienced Family Lawyer who has experience in commercial and community legal spaces. Denise supports Redgum, Justice to ensure our legal practice is high quality, fully compliant, and that our legal team have the support they need.

CEO REPORT

What a year for our organisation! We once again have pivoted to meet the needs of the community and prepare our selves for the changing landscape of the Community legal sector.

We are coming into this new year with a fresh new name and brand, but the same commitment, passion and dedication to community that have kept us strong for the past 42 years.

This year we have seen further growth in our programs and services, as we expanded the Leave Safe Stay Safe program, increased our Financial Counselling services to Forrestfield, and saw further growth in our Family Law team.

We have increased the number of services we provide for community to over 5000, whilst ensuring that we still provide a full suite of services including court representation to vulnerable people.

Our team as always are our greatest asset, and it is an absolute privilege to come to work each day and see the passion and commitment they have for the community they serve. Their dedication is unparalleled and we are extremely lucky to have each and every one of them.

As always, the year was not without challenges, with the rising cost of living, severe housing shortage, and constant pressure on families leading to high demand for our services, and limitations on the positive outcomes we can achieve for families. The team however have managed to create some fantastic outcomes for clients and generate even more debt waivers, hardship grants, and positive settlements, which is helping to ease the pressure.

This year we launched our Energy Ahead program in partnership with the Financial Wellbeing Collective, which has again, been a great opportunity for families who have been struggling to manage their power bills to save some money and regain some control over how they spend their limited household budget.

It is through innovating solutions to complex problems, creating opportunities for clients and communities, and providing an awesome place to work and volunteer that we will weather these hard times, and come out the other end stronger and more prepared for the next challenge.

SARAH PATTERSON

CHIEF EXECUTIVE OFFICER



OUR IMPACT



2,363

individuals supported through advice, case work or representation

636

clients were referred to other services

CONNECTED
Our needs are addressed holistically

SAFE
We are free from violence and disadvantage

86%

of clients achieved, or partially achieved the outcome they hoped for

96%

of clients feel more confident to address their issue independently if it occurred again

EQUIPPED
We are empowered to self-advocate

EMPOWERED
Everyone has access to justice

6,400

Total services delivered for vulnerable people



6,400

services provided to people in need

95%
of clients felt better informed on their issue



95%
of clients left our service with improved wellbeing

1,900
volunteer hours





6400

Services delivered in 2023-24



OUR PEOPLE



Funmi

Principal Solicitor



Sarah

CEO



Linda

Finance Admin



Geoff

Law Consultant



Janet

Senior Lawyer



Shufaa

Family Lawyer



Sarah

Family Lawyer



Louise

Family Lawyer



Kalanie

Family Lawyer



Martins

Family Lawyer



Tara

Family Lawyer



Rob

Family Lawyer



Monty

Family Lawyer



Sonali

Family Lawyer



Sharon

Mediation Coordinator



Gaylene

FDV Advocate



Winnie

FDV Advocate



Minh

Financial Counsellor



Mehreen

LSSS Coordinator



Jamie

Financial Counsellor



Kylie

Admin Officer



Renaye

Tenant Advocate



Lisa

Tenant Advocate



Josh

Energy Coach



Donna

Energy Coach



Renu

Admin Assistant



Sami

Admin Assistant



Amutha

Law Volunteer

PRO BONO PARTNERS

Our highly skilled team of pro bono Lawyers are all professional practitioners in their own fields, and volunteer their time after hours to support our Evening Legal Clinic. The pro bono team have dedicated many years to the community we serve, and their contribution is invaluable.



Catherine Cousins
Cousins Family Law



Jeanette Pedulla
Pedulla & Associates



Nando Muccilli
Civil Lawyer



Joshua Lee
JAC Associates



Celeste Saxon
Saxon Legal



San Karavita
Elite Family Law



John Cooke
CLP Legal



Olivia Willett
Adamson & Adamson

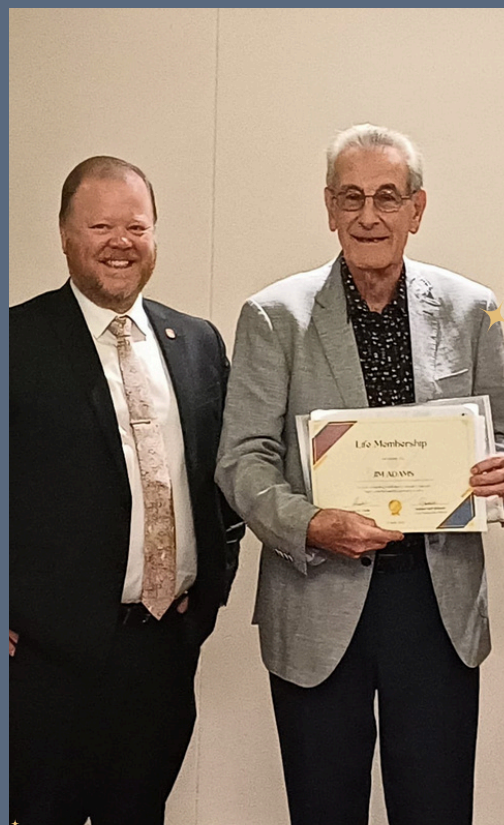


LIFE MEMBERS

Redgum Justice is an Incorporated Association that is overseen by a membership group. To recognise the exceptional contribution some of our members have made, we inducted 7 new Inductees into Life Membership in 2024.



TRISH BLAKE



JIM ADAMS



JOHN COOKE



SHIRLEY GLOVER



LORRAINE TAYLOR



MATT BLACKSHAW



TERRI-ANNE FAMLONGA



3815 legal services

LEGAL

In 2023–24, Redgum Justice delivered a comprehensive range of civil and family law services to vulnerable members of the community. These services included the full suite of Family Law services, as well as civil law services for Family Violence restraining orders, and Criminal Injury Compensation (CIC).

Redgum Justice' professional team of Lawyers provides legal advice, as well as legal tasks, court representation and ongoing legal support to ensure we get the best outcome for our clients.

Over the course of the year, we supported over 1,300 individuals to access justice and address their legal issues, with over 85% of those achieving, or partially achieving the outcome they wanted.

Of the 3,815 services delivered, the highest volume were related to Family Violence, followed by Property Law and Criminal Injury Compensation.

Our CIC program resulted in \$879,000 paid out to victims of crime over the year, and 53 new submissions lodged for new clients. These payments support people who have experienced violence and crime to address their medical issues and move forward.



REDGUM
JUSTICE

FINANCIAL COUNSELLING



390 Financial Counselling services provided

\$292,000 Total debt waived for clients

The cost of living and housing crisis has had a huge impact on our Financial Counselling services, as we have seen many sole traders, and small business owners struggle to get ahead in what has been a very difficult time.

Families have also been doing it tough, with many two income families having to seek financial help to stay afloat and save losing their homes.

Despite these very trying times, we saw some amazing outcomes for families this year, with over \$292,000 of debt being waived, with one client personally securing over \$25,000 in hardship waiver - life changing!

LEAVE SAFE, STAY SAFE



Leave Safe Stay Safe is a collaborative project between Regional Alliance West, Relationships Australia WA & Redgum Justice. The program operates from Bandyup Prison for women living in Perth and Greenough prison, for women from regional WA.

LSSS supports women in prison who have experienced Family Violence prior to being incarcerated, and assists the women to understand Family Violence, build their self-esteem, and help them find ways to address the violence for them and their family.

The goals of the program are to reduce the likelihood that women in prison will return to family violence, ensure that women wishing not to return to violence are not bailed to their perpetrators, and to assess the changes to the women's behaviours once they are living free from violence.

In 2023-24 we supported **54** women through the program, with amazing outcomes already being shown, including that 50% who have left prison are still engaged, and no longer living with Family Violence.



ENERGY AHEAD

The Energy Ahead program is available to Synergy residential customers who are experiencing financial hardship, and includes a full energy assessment of the appliances in the clients' home, and an upgrade to energy efficient items to help reduce expenses.

In 2023-24, our team helped over 150 Synergy customers with an assessment of how they were using their energy, and how they could save money on their bills.

The program is delivered in partnership with the Financial Wellbeing Collective, and Redgum Justice manages the south-east and south-west region of Perth, with our Energy Coaches Donna and Josh.



MEDIATION



90%

of Mediation clients avoided going to court to resolve their matter

Redgum Justice was the first ever Mediation provider in WA, starting the program in the late 1980s. The Family Dispute Resolution (Mediation) process, involves having the disputing parties work with Accredited Mediators to help find a solution to the problem - a middle ground, that everyone can be comfortable with.

This then forms a written plan that each party signs and allows them to move forward without having to go to court. This is a more amicable solution for the whole family and 90% of clients in 2023-24 avoided costly and time consuming court processes by attending mediation with Redgum Justice.



TENANT ADVOCACY



862 Tenancy services provided

51 Families saved from homelessness

\$38,212 Rent arrears paid to save tenancies

The cost of living and housing crisis has had a huge impact on people across the community, and this has been seen prominently in our Tenant Advocacy program. Tenant Advocates Lisa and Renaye have seen high demand for support with rent arrears and eviction notices, and a sharp decline in maintenance and security requests, indicating that families are too afraid to 'rock the boat' with their landlords as there is nowhere else to go.

Rent arrears was the biggest issue we dealt with this year, and we spent over \$38,000 on rent arrears to assist families to stay in their homes and avoid homelessness. We also brokered a large amount of additional rent payments through our partner agencies in other non-profit organisations to help families to stay in their homes.



EMERGENCY RELIEF

Redgum Justice' Emergency Relief program is proudly supported by Lotterywest to assist our clients with small payments to support their outcomes.

Our team use the funding for our tenancy, Legal or Financial Counselling clients to help them with rent payments, bill payments, and emergency food relief.

Over the year, we distributed \$80,000 worth of Emergency Relief payments to 245 people.

The highest volume of support was to food relief in the form of food vouchers and our Foodbank partnership, with the highest amount of payments (\$38,000) going to rent relief to help families stay in their homes.

We partnered with Foodbank to have the Mobile Foodbank truck come to our Gosnells and Forrestfield offices each week which has supported hundreds of local families to access low cost, fresh and healthy food.

The principal behind our Emergency Relief program is to provide a hand up, not a hand out, so we use our Emergency Relief as part of ongoing case management to ensure we resolve the cause of the issue, not just the effect.





3240

Volunteer hours over the year!



REDGUM
J U S T I C E

2023-24
FINANCE REPORTS



TREASURER'S REPORT

In the commentary on last year's financial report, I noted a larger than budgeted deficit. That is, we budgeted a deficit as we found use for an over-payment from the previous year. On top of that there were a couple of extraordinary expenses, related to a website update, new admin software and a report we commissioned into service provision in the southern metropolitan region. As it turned out, these unplanned expenses were even more useful than we imagined as they have helped support our case to our funders. That said, the extraordinary expenses of the previous FY having occurred, we have a small surplus (\$77,100 from a total income of \$2,993,390). That total income puts us at the threshold of being classified by ACNC as a Large Charity.

Things to note:

Income

- A welcomed increase in funding from Anglicare of \$250k, for Home Energy Efficiency Scheme plus supplementation for Financial Counselling.
- Small increase in Federal NLAP funding. Major increase in State funding with the Leave Safe, Stay Safe project for which we are the project lead, and a new contract for shuttle conferencing.
- Similar outcome for CIC income compared to last year (which was a substantial increase).
- First tranche of a substantial DoJ funded programme Leave Safe, Stay Safe (LSSS), where GCLC coordinates and provides legal services into a programme for women leaving prison.

Expenses

- 20% increase in IT expenses for this FY. This will increase in the current FY and going forward, as the existing IT infrastructure was no longer fit for purpose, and is being replaced.
- CIC award payments are no longer paid directly from the CIC Office, so we need to get these directly from clients, necessitating a provision for Doubtful Debts of \$100k. (Of course, the surplus increases to the extent the provision turns out to be too pessimistic.)
- Staff Travel, i.e. mileage to cover work-related use of private cars, has increased substantially, so this FY the Board has authorised the purchase of a pool of 3 work cars.

Summary and Projection

The current budget for this FY is projecting a deficit, largely due to capital requirements, namely the IT system replacement and purchase of the pool cars. Given our solid reserves, these are strategic decisions to support quality service provision and growth in our organisation, and will propel the organisation in the right direction for the coming years.





\$2.99M

Income

Income from government funding, self-generated income, and small grants.

\$2.91M

Expenditure

Wages (78%), Sub-contract arrangements (Leave Safe program) (11%) and administrative expenses (11%)

\$77K

Surplus

New income coupled with lower administrative overheads due to economies of scale.

11%

Office Overheads

Office expenses, rent and building expenses and Insurances

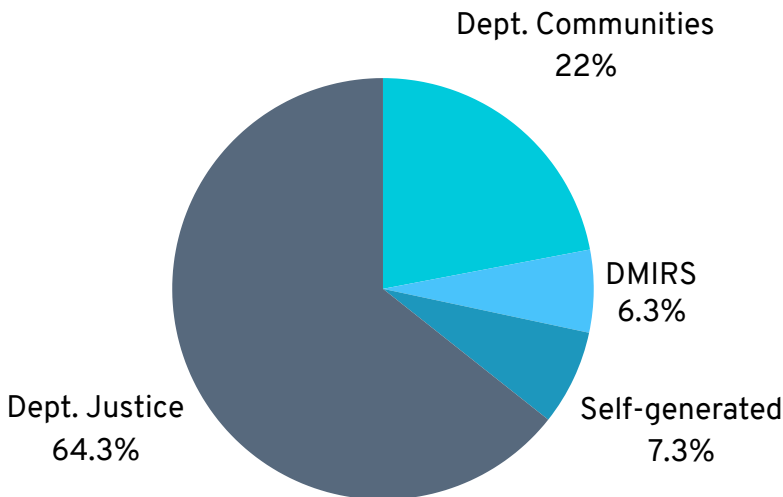
FINANCIALS

Redgum Justice ended the year in a strong financial position, with a \$77,000 surplus due to lean administrative overheads, additional sources of income, and our new secondment strategy that saw us contract our expertise to rural and regional centres with staffing gaps.

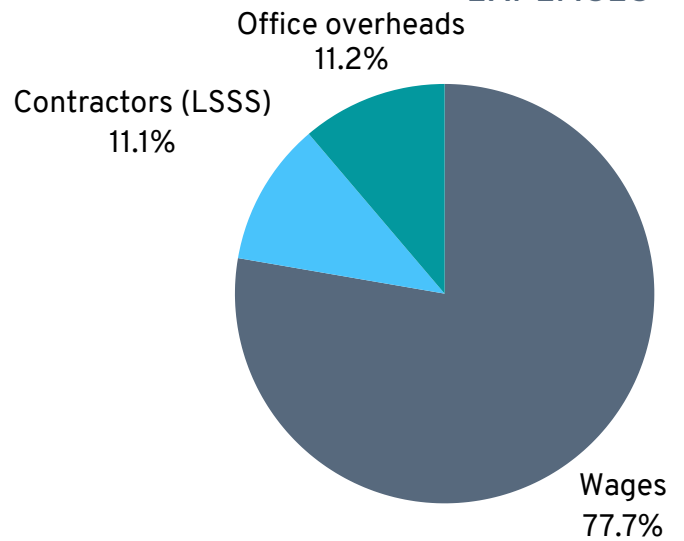
We secured over \$800,000 in new income which was used to generate new innovative services for community. This new funding saw our expansion into Forrestfield for Financial Counselling, the development of our Energy Ahead Financial Coaching service, and the expansion of our Leave Safe, Stay Safe program.

Our finances have been independently reviewed and Redgum Justice is in a strong financial position, with good reserves, and capacity for further organisational growth.

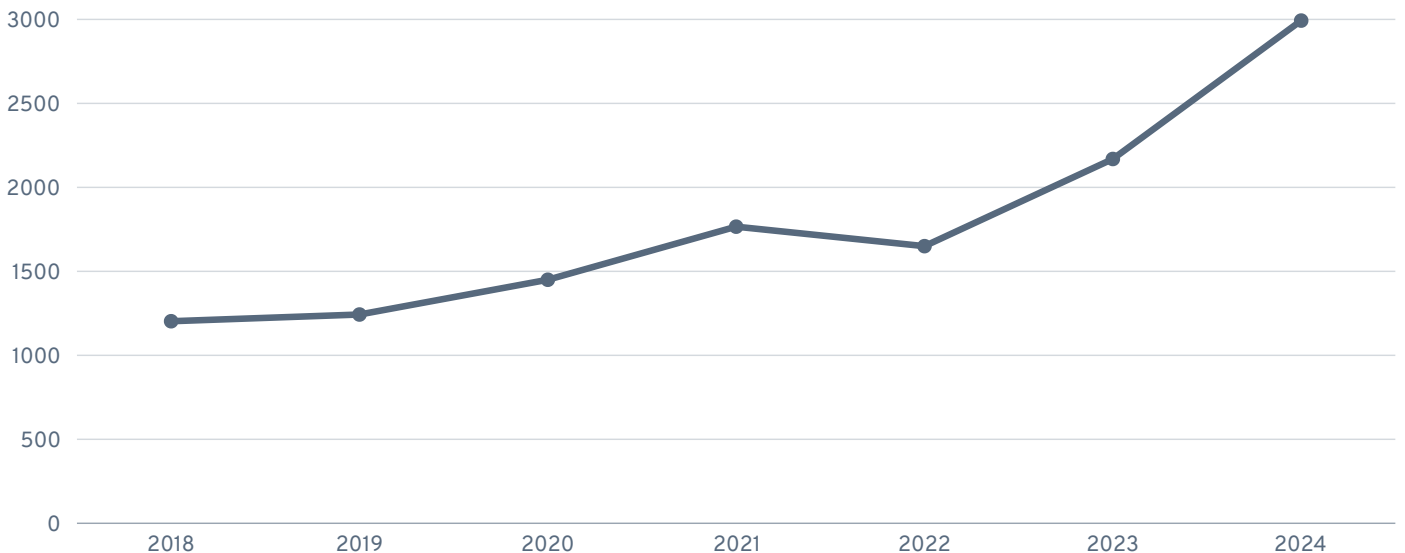
INCOME



EXPENSES



ANNUAL INCOME (,000)





Audited Financial Statements



**STATEMENT OF PROFIT AND LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
	\$	\$
RECEIPTS		
<u>Grants:</u>		
Anglicare WA	630,012	372,716
City of Armadale	1,909	20,000
City of Gosnells	1,735	-
Department of Justice, Commonwealth NLAP	469,383	463,842
Department of Justice, State NLAP	718,741	537,840
Department of Justice, State other	697,844	391,722
Department of Mines, Industry Regulation and Safety	182,791	132,020
Department of Social Services	4,025	-
Lotterywest (Emergency Relief)	58,304	78,434
<u>Other Income:</u>		
Admin Fees	22,300	12,000
Donations	2,265	2,130
Interest	22,127	10,018
Legal Fees	122,108	124,926
Mediation Fees	18,006	11,900
Membership Fees	150	272
Refunds & Reimbursements	-	11,070
Sundry	41,691	975
TOTAL RECEIPTS	2,993,390	2,169,865
PAYMENTS		
Association/Peak Fees	9,923	11,799
Audit	6,200	5,800
Bank Charges	532	539
Computer & IT	53,804	44,660
Consultancy Fees	1,500	24,240
Depreciation	23,995	10,006
Disbursements	1,926	169
Emergency Relief	58,348	78,435
Insurance	10,134	5,398
<u>Occupancy Costs</u>		
- Cleaning	5,250	5,355
- Rent	56,198	52,902
- Other occupancy expenses	104	1,577
Photocopier	1,925	1,736
Postage & Delivery	724	878
Practising Certificates	12,283	12,110
Printing & Publication	560	2,437
Repairs & Maintenance	2,163	1,641
<u>Salaries & On-costs</u>		
- Provision for Annual Leave	32,399	27,948
- Provision for Long Service Leave	40,489	23,957
- Salaries & Allowances	1,875,723	1,479,857
- Superannuation	205,614	155,299
- Workers Compensation	4,849	5,122
- Other employment expenses	18,602	17,189
Seminar & Conference	4,921	4,368
Staff Amenities	3,844	2,246
Staff Recruitment	205	895
Staff Training	1,325	3,342
Staff Travel	25,053	13,341
Stationery & Office Supplies	3,836	3,426
Storage	4,485	4,087
Sub-contractors	304,825	390,909
Subscriptions & Journals	1,435	1,099
Sundry	35,475	10,899
Telephone & Communications	7,632	7,177
Provision for Doubtful Debts	100,000	-
TOTAL PAYMENTS	2,916,280	2,410,840
Operating Surplus	77,110	(240,975)
SURPLUS/(DEFICIT)	77,110	(240,975)

The accompanying notes forms part of this financial report.



STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	2024 \$	2023 \$
<u>CURRENT ASSETS</u>		
Petty Cash	175	125
Emergency Relief A/c	26,071	65,229
FBA A/c	32,754	10,731
General A/c	270,060	569,713
Untied A/c	415,898	148,891
Term Deposit	527,824	507,671
Trade Debtors	304,261	186,609
Less: Allowance for Doubtful Debts	(100,000)	-
Deposit Paid	3,208	3,208
Prepayments	19,788	12,297
GST on purchases	16,110	44,696
Total Current Assets	1,516,148	1,549,170
<u>NON-CURRENT ASSETS</u>		
Office Equipment	-	12,592
Furniture & Fittings	-	2,314
Total Non-current Assets	-	14,906
TOTAL ASSETS	1,516,148	1,564,076
<u>CURRENT LIABILITIES</u>		
Trade Creditors	2,985	4,183
Accruals - Staff Salary Sacrifice	5,681	4,281
PAYG Withheld	30,862	21,384
GST On Grants	82,821	103,091
Prepaid Grants	9,335	213,899
Provision For Annual Leave	118,838	86,438
Provision For Long Service Leave	86,127	27,250
SG Super Payable	17,228	-
Total Current Liabilities	353,877	460,526
<u>NON-CURRENT LIABILITIES</u>		
Provision For Long Service Leave	73,595	91,984
Total Non-Current Liabilities	73,595	91,984
TOTAL LIABILITIES	427,472	552,510
NET ASSETS	1,088,675	1,011,565
<u>ACCUMULATED FUNDS</u>		
Balance Brought Forward	960,389	1,201,364
Reserves	51,176	51,176
Surplus/(Deficit)	77,110	(240,975)
TOTAL ACCUMULATED FUNDS	1,088,675	1,011,565

The accompanying notes forms part of this financial report.



**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
	\$	\$
Cash flows from Operating Activities		
Receipts from Government Grants - Recurrent	2,764,743	1,966,518
Receipts from Other Sources	181,376	124,729
Interest received	22,127	10,018
Payments to suppliers and employees	(2,988,736)	(2,185,659)
Net cash provided by / (used in) operating activities	<u>(20,490)</u>	<u>(84,394)</u>
Cash flows from Investment Activities		
Payments for purchase of plant and equipment	(9,089)	(14,406)
Net cash provided by/ (used in) investment activities	<u>(9,089)</u>	<u>(14,406)</u>
Net Increase/(Decrease) in Cash Held	(29,579)	(98,800)
Cash at beginning of the Reporting Period	1,302,361	1,401,161
Cash at the end of the Reporting Period	<u>1,272,782</u>	<u>1,302,361</u>
Notes to the Statement of Cash Flows		
1.Reconciliation of Cash		
Cash on Hand	175	125
Cash at Bank	1,272,607	1,302,236
	<u>1,272,782</u>	<u>1,302,361</u>
2.Reconciliation of Net Cash Used in Operating Activities to Operating Result		
Operating Result	77,110	(240,975)
Depreciation	23,995	10,006
Increase/(Decrease) in Provisions	72,888	51,904
(Increase)/Decrease in Current Receivables	(25,144)	(80,866)
Increase/(Decrease) in Creditors	35,225	65,151
Increase/(Decrease) in Grants Unspent/Prepaid	(204,564)	110,386
Net cash provided by/(used in) Operating Activities	<u>(20,490)</u>	<u>(84,394)</u>

The accompanying notes forms part of this financial report.



**STATEMENT OF MEMBERS FUNDS
FOR THE YEAR ENDED 30 JUNE 2024**

	Retained Earnings	Reserves	Total
	\$	\$	\$
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>
Balance at 1 July 2023	960,389	51,176	1,011,565
Gain for the year	77,110	-	77,110
Transfer to Provisions	-	-	-
Balance as at 30 June 2024	<u>1,037,500</u>	<u>51,176</u>	<u>1,088,675</u>

The accompanying notes forms part of this financial report.

GOSNELLS COMMUNITY LEGAL CENTRE INC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 2024

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. In the case of CIC debts, terms are 60 to 90 days after settlement.

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
STATEMENT BY MEMBERS OF THE COMMITTEE

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

In the opinion of the committee the financial report as set out on pages 1 to 7:

1. Presents a true and fair view of the financial position of Gosnells Community Legal Centre Inc as at 30 June 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Gosnells Community Legal Centre will be able to pay its debts as and when they fall due.

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

Chairperson 

Deputy Chairperson

Dated: 25/9/24



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