



**AMD**  
CHARTERED ACCOUNTANTS

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

# **Index**

**STATEMENT OF FINANCIAL POSITION**

**COMBINED STATEMENT OF PROFIT & LOSS**

**STATEMENT OF PROFIT & LOSS - ADVWA**

**STATEMENT OF PROFIT & LOSS – CHEF LT 2020**

**STATEMENT OF PROFIT & LOSS – CHEF LT 2021**

**STATEMENT OF PROFIT & LOSS – CROCS**

**STATEMENT OF PROFIT & LOSS – LW20**

**STATEMENT OF PROFIT & LOSS – SJW2020**

**STATEMENT OF PROFIT & LOSS – GL ITC COVID**

**STATEMENT OF PROFIT & LOSS – PIDDSOC**

**STATEMENT OF PROFIT & LOSS – DVL**

**STATEMENT OF PROFIT & LOSS – FASS**

**STATEMENT OF PROFIT & LOSS – GL**

**STATEMENT OF PROFIT & LOSS – STATE DV WRAP**

**STATEMENT OF PROFIT & LOSS – PPT VRO**

**STATEMENT OF PROFIT & LOSS – PPT OUT**

**STATEMENT OF PROFIT & LOSS – SWCLC**

**STATEMENT OF PROFIT & LOSS – TENANCY**

**STATEMENT OF CASH FLOWS**

**STATEMENT OF CHANGES IN EQUITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE**

**AUDITORS INDEPENDENCE DECLARATION TO MANAGEMENT COMMITTEE**

**INDEPENDENT AUDITOR’S REPORT**

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	2021 \$	2020 \$
<b>MEMBERS FUNDS</b>		
Retained Earnings	108,883	94,831
Reserves	95,746	59,948
<b>Closing Balance</b>	<b>204,629</b>	<b>154,779</b>
<b>Represented By:</b>		
<b>CURRENT ASSETS</b>		
General Cheque Account	43,267	97,148
Cash Reserve	290,236	140,134
Debit Mastercard	1,636	961
Term Deposit	104,436	103,913
Petty Cash	61	233
Security Bond	2,917	2,917
Accrued Income	200	
Sundry Debtors	5,453	5,657
Prepayments	29,261	20,856
	<b>477,467</b>	<b>391,394</b>
<b>NON CURRENT ASSETS</b>		
Office Furniture & Equipment	43,946	43,946
Less: Accumulated Depreciation	(40,846)	(37,873)
Computer Equipment	79,561	68,087
Less: Accumulated Depreciation	(63,103)	(56,208)
Demonstration Equipment	6,794	6,794
Less: Accumulated Depreciation	(6,794)	(6,794)
Motor Vehicle	24,342	24,342
Less: Accumulated Depreciation	(17,648)	(14,301)
	<b>26,253</b>	<b>27,994</b>
<b>TOTAL ASSETS</b>	<b>503,719</b>	<b>419,388</b>
<b>CURRENT LIABILITIES</b>		
Creditors and Accrued Expenses	13,236	24,847
Unexpended Grants	126,490	122,775
GST Payable/ (Receivable)	3,968	2,736
PAYG Liability	17,948	7,642
Provision for Annual Leave	48,189	33,117
Provision for Long Service Leave	36,548	0
	<b>246,380</b>	<b>191,117</b>
<b>NON CURRENT LIABILITIES</b>		
Provision for Long Service Leave	52,711	73,493
	<b>52,711</b>	<b>73,493</b>
<b>TOTAL LIABILITIES</b>	<b>299,090</b>	<b>264,609</b>
<b>NET ASSETS</b>	<b>204,629</b>	<b>154,779</b>

The accompanying notes form part of these financial statements.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**COMBINED STATEMENT OF PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021 \$	2020 \$
<b>INCOME</b>		
Funding Received	1,079,235	891,907
Funding Brought Forward	123,229	66,959
Carried Forward Funding 2021/22	(126,490)	(122,775)
ATO Cashflow Boost	35,798	59,663
Sundry Income and client contribution	8,220	6,361
Boosting Apprenticeship Payment	7,478	-
Donations - Legal, Bunbury	2,097	780
Interest Received	707	2,239
Seminar	11	318
Donations - Other	-	2
Fundraising	-	717
<b>Total Income</b>	<b>1,130,285</b>	<b>906,171</b>
<b>EXPENDITURE</b>		
Rent and Room Hire	54,700	59,918
Premises Repairs & Maintenance	9,145	9,022
Premises Security	2,824	2,853
Utilities & Miscellaneous	2,790	710
Staff Training & Recruitment	14,695	7,326
Telecommunications	11,127	16,327
IT Expenditure	20,949	-
Office Overheads	24,096	23,939
Insurance	9,206	7,882
Accounting, Bank & FBT Fees	7,012	6,875
Library & Resources	17,208	18,121
Client Disbursements	352	-
Travel & Accommodation - Conf/Training	675	5,548
Program, Planning & Promotion	49,989	30,469
Asset Expenses, including running costs	2,102	2,927
Depreciation	14,459	13,042
Other - Outreach Travel	3,554	2,242
Wages	710,262	558,062
Leave Provision Movement	30,838	26,859
Traineeship	28,888	-
Fundraising Expense	-	432
Seminar Expense	-	486
Superannuation	65,564	53,185
<b>Total Expenses</b>	<b>1,080,434</b>	<b>846,224</b>
<b>Net Surplus</b>	<b>49,850</b>	<b>59,947</b>

The accompanying notes form part of these financial statements.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<hr/>	
<b>Advocacy WA Inc</b>	
<b>ADVWA</b>	
 <b>Income</b>	
Sundry Income	6,255
<b>Total Income</b>	<hr/> 6,255 <hr/>
 <b>Expenditure</b>	
Wages	6,255
<b>Total Expenses</b>	<hr/> 6,255 <hr/>
 <b>Net Surplus</b>	<hr/> - <hr/> <hr/>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<b>Chefs Long Table 2020</b>	
<b>Chef LT 2020</b>	
<b>Income</b>	
Funding Brought Forward	5,000
<b>Total Income</b>	5,000
<b>Expenditure</b>	
Stationery & Printing	245
Wages	4,755
<b>Total Expenses</b>	5,000
<b>Net Surplus</b>	-

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<b>Chefs Long Table 2021</b>	
<b>Chef LT 2021</b>	
<b>Income</b>	
Funding - General	10,000
Carried Over Funding 2021/22	(7,500)
<b>Total Income</b>	<u>2,500</u>
<b>Expenditure</b>	
Wages - All staff	2,500
<b>Total Expenses</b>	<u>2,500</u>
<b>Net Surplus</b>	<u><u>-</u></u>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<hr/>	
Croc's Coffee Clinic	
CROCS	
<b>Income</b>	
Funding Brought Forward	2,060
Carried Over Funding 2021/22	(2,060)
<b>Total Income</b>	<hr/> - <hr/>
<b>Expenditure</b>	
<b>Total Expenses</b>	<hr/> - <hr/>
<b>Net Surplus</b>	<hr/> - <hr/>

The accompanying notes form part of these financial statements..



**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<hr/>	
<b>LotteryWest IT and Equip</b>	
<b>LW20</b>	
 <b>Income</b>	
Funding Brought Forward	15,000
<b>Total Income</b>	<u>15,000</u>
 <b>Expenditure</b>	
IT Expenditure	15,000
<b>Total Expenses</b>	<u>15,000</u>
 <b>Net Surplus</b>	<u><u>-</u></u>

Note: IT equipment purchased was capitalised in South West Community Legal Centre Inc. statement of financial position as an asset. Funding received has been fully spent for the purpose outlined within the funding agreement.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<hr/>	
<b>Social Justice Week</b>	
<b>SJW 2020</b>	
 <b>Income</b>	
Funding Brought Forward	500
<b>Total Income</b>	<hr/> 500 <hr/>
 <b>Expenditure</b>	
Wages	500
<b>Total Expenses</b>	<hr/> 500 <hr/>
 <b>Net Surplus</b>	<hr/> - <hr/> <hr/>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
GL ICT COVID	
GL ICT COVID	
<b>Income</b>	
Funding - General	20,000
<b>Total Income</b>	20,000
<b>Expenditure</b>	
IT Expenditure	20,000
<b>Total Expenses</b>	20,000
<b>Net Surplus</b>	-

Note: IT equipment purchased was capitalised in South West Community Legal Centre Inc. statement of financial position as an asset. Funding received has been fully spent for the purpose outlined within the funding agreement.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<hr/>	
<b>Piddington Society</b>	
<b>PiddSoc</b>	
 <b>Income</b>	
Funding - General	1,000
Carried Over Funding 2021/22	(1,000)
<b>Total Income</b>	<hr/> - <hr/>
 <b>Expenditure</b>	<hr/> - <hr/>
<b>Total Expenses</b>	<hr/> - <hr/>
 <b>Net Surplus</b>	<hr/> - <hr/>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<b>Comm Dom Violence Funding DVL</b>	
<b>Income</b>	
Funding - General	140,429
Funding Brought Forward	16,846
Carried Over Funding 2021/22	(20,654)
Bank Interest	125
Sundry Income	1,372
<b>Total Income</b>	<u>138,118</u>
<b>Expenditure</b>	
Rent and Room Hire	7,941
Premises Repairs & Maintenance	1,958
Premises Security	162
Staff Training & Recruitment	2,065
IT & Telecommunications	4,471
Office Overheads	1,034
Insurance	1,418
Accounting	1,104
Library & Resources	2,728
Travel & Accommodation - Conf/Training	201
Program Planning & Promotion	3,406
Asset Expenses	97
Depreciation	1,726
Wages	95,337
Superannuation	9,977
Employee Entitlement	4,494
<b>Total Expenses</b>	<u>138,118</u>
<b>Net Surplus</b>	<u><u>-</u></u>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<b>FASS</b>	
<b>FASS</b>	
<b>Income</b>	
Funding - General	50,001
<b>Total Income</b>	<u>50,001</u>
<b>Expenditure</b>	
Rent and Room Hire	2,633
Premises Repairs & Maintenance	631
Premises Security	672
Staff Training & Recruitment	54
IT & Telecommunications	1,456
Office Overheads	347
Insurance	462
Accounting	350
Library & Resources	902
Travel & Accommodation - Conf/Training	101
Program Planning & Promotion	1,030
Asset Expenses	32
Depreciation	570
Wages	40,762
<b>Total Expenses</b>	<u>50,001</u>
<b>Net Surplus</b>	<u><u>-</u></u>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021
	\$
<b>General Legal</b>	
<b>GL</b>	
<b>Income</b>	
Funding - General	354,987
Funding Brought Forward	43,463
Carried Over Funding 2021/22	(49,154)
Bank Interest Received	309
Donations - Legal	2,097
Sundry Income and Refunds	5,262
<b>Total Income</b>	<u>356,965</u>
<b>Expenditure</b>	
Rent and Room Hire	19,703
Premises Repairs & Maintenance	4,709
Premises Security	397
Staff Training & Recruitment	6,768
IT & Telecommunications	11,076
Office Overheads	2,609
Insurance	3,276
Accounting & Bank Charges	2,789
Library & Resources	6,871
Travel & Accommodation - Conf/Training	806
Program Planning & Promotion	8,618
Asset Expenses	268
Depreciation	4,298
Wages	248,226
Superannuation	25,561
Employee Entitlement	10,990
<b>Total Expenses</b>	<u>356,965</u>
<b>Net Surplus</b>	<u><u>-</u></u>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<hr/>	
<b>State DV Wrap</b>	
<b>STATE DV WRAP</b>	
 <b>Income</b>	
Funding - General	116,948
Funding Brought Forwards	40,360
Carried Over Funding 2021/22	(46,122)
Bank Interest Received	75
Sundry Income and Refunds	762
<b>Total Income</b>	<hr/> 112,024 <hr/>
 <b>Expenditure</b>	
Rent and Room Hire	5,181
Premises Repairs & Maintenance	1,104
Premises Security	104
Staff Training & Recruitment	1,365
IT & Telecommunications	2,838
Office Overheads	717
Insurance	661
Accounting	754
Library & Resources	1,784
Travel & Accommodation - Conf/Training	228
Program Planning & Promotion	2,247
Asset Expenses	66
Depreciation	1,135
Wages	83,468
Superannuation	7,428
Employee Entitlement	2,946
<b>Total Expenses</b>	<hr/> 112,024 <hr/>
 <b>Net Surplus</b>	<hr/> - <hr/>

The accompanying notes form part of these financial statements..



**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<b>PPT VRO Support</b>	
<b>PPT VRO</b>	
<b>Income</b>	
Funding - General	131,250
Bank Interest Received	71
Sundry Income and Refunds	762
<b>Total Income</b>	<u>132,083</u>
<b>Expenditure</b>	
Rent and Room Hire	5,181
Premises Repairs & Maintenance	1,204
Premises Security	105
Staff Training & Recruitment	1,324
IT & Telecommunications	2,850
Office Overheads	691
Insurance	846
Accounting	699
Library & Resources	1,776
Travel & Accommodation - Conf/Training	126
Program Planning & Promotion	30,136
Asset Expenses	63
Depreciation	1,126
Wages	75,830
Superannuation	7,109
Employee Entitlement	3,017
<b>Total Expenses</b>	<u>132,083</u>
<b>Net Surplus</b>	<u><u>-</u></u>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<b>Outreach</b>	
<b>PPT OUT</b>	
<b>Income</b>	
Funding - General	200,000
Bank Interest Received	126
Sundry Income and Refunds	1,296
<b>Total Income</b>	<u>201,422</u>
<b>Expenditure</b>	
Rent and Room Hire	12,788
Premises Repairs & Maintenance	2,106
Premises Security	1,987
Staff Training & Recruitment	2,346
IT & Telecommunications	5,008
Office Overheads	1,216
Insurance	2,405
Accounting	1,244
Library & Resources	3,041
Travel & Accommodation - Conf/Training	1,697
Program Planning & Promotion	4,114
Asset Expenses	1,557
Depreciation	5,310
Wages	138,813
Superannuation	12,425
Employee Entitlement	5,366
<b>Total Expenses</b>	<u>201,422</u>
<b>Net Surplus</b>	<u><u>-</u></u>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021
	\$
<hr/>	
SWCLC	
SWCLC	
<b>Income</b>	
ATO Cash Boost	35,798
<b>Total Income</b>	<u>35,798</u>
<b>Expenditure</b>	
<b>Total Expenses</b>	<u>-</u>
<b>Net Surplus</b>	<u><u>35,798</u></u>

The accompanying notes form part of these financial statments..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC**  
**JOB PROFIT AND LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Account Name	2021 \$
<b>Tenancy</b>	
<b>Tenancy</b>	
<b>Income</b>	
Funding - General	54,620
<b>Total Income</b>	<u>54,620</u>
<b>Expenditure</b>	
Rent and Room Hire	1,274
Premises Repairs & Maintenance	224
Premises Security	15
Staff Training & Recruitment	156
IT & Telecommunications	516
Office Overheads	148
Insurance	139
Accounting	73
Library & Resources	415
Travel & Accommodation - Conf/Training	1,489
Program Planning & Promotion	61
Asset Expenses	19
Depreciation	295
Wages	42,704
Superannuation	3,065
Employee Entitlement	4,025
<b>Total Expenses</b>	<u>54,620</u>
<b>Net Surplus</b>	<u><u>-</u></u>

The accompanying notes form part of these financial statements..

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from funding bodies		1,090,663	871,151
Receipts from customers		53,804	67,841
Payments to suppliers and employees		(1,038,558)	(800,743)
Interest Received		707	2,239
Net cash provided by operating activities	<b>2(b)</b>	<u>106,616</u>	<u>140,487</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for plant & equipment		(9,371)	(1,333)
Net cash used in investing activities		<u>(9,371)</u>	<u>(1,333)</u>
<b>Net increase/(decrease)in cash held</b>		97,245	139,154
<b>Cash at the beginning of the financial year</b>		<u>342,390</u>	<u>203,236</u>
<b>Cash at the end of the financial year</b>	<b>2(a)</b>	<u>439,635</u>	<u>342,390</u>

The accompanying notes form part of these financial statements.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Retained Earnings \$	Future Sustainability Reserve \$	Fundraising Reserve \$	Total \$
<b>Opening Retained Earnings 1 July 2019</b>	94,832	-	-	94,832
Surplus for the year	59,947	-	-	59,947
Transfers to / (from) reserves	(59,948)	59,663	285	-
<b>Balance 30 June 2020</b>	<b>94,831</b>	<b>59,663</b>	<b>285</b>	<b>154,779</b>
<b>Opening Retained Earnings 1 July 2020</b>	94,831	59,663	285	154,779
Surplus for the year	49,850	-	-	49,850
Transfers to / (from) reserves	(35,798)	35,798	-	-
<b>Balance 30 June 2021</b>	<b>108,883</b>	<b>95,461</b>	<b>285</b>	<b>204,629</b>

The accompanying notes form part of these financial statements.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Constitution, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2015*. The Management Committee has determined that the association is not a reporting entity.

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 specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

**(a) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date.

Revenue from grant funding, provided under contractual arrangements is taken up on a proportionate basis net of GST, over the period to which the funding relates.

Grant funds received in advance at balance date are recognised as a liability within the balance sheet and carried forward to the next accounting period – refer Note 4 for further details.

**(b) Taxation**

The Australian Taxation office has endorsed South West Community Legal Centre Inc. as a Public Benevolent Institution and it is eligible for the following concessions:

- i) GST concession;
- ii) FBT rebate; and
- iii) Income taxation exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

**(c) Non Current Assets**

Assets are recorded at cost within the asset register and depreciated over their useful lives.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

**(d) Employee Entitlements**

Provision is made for annual leave at nominal rates, excluding leave loading and on-costs, estimated to be payable to employees on the basis of statutory and contractual requirements. Leave loading and on-costs have been provided for in the budget and it is the Management Committee's assessment that these costs do not represent the actual cost to the organisation.

Long service leave entitlement is thirteen weeks after seven years of service. The provision for long service leave is recorded at nominal rates, exclusive of on-costs. Long service leave is classified as current for employees with greater than seven years service, and non-current for employees with less than seven years service.

**(e) 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of an item of the expense.

Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

**(f) Grant Acquitted**

For the purpose of acquitting grants provided by funding bodies, South West Community Legal Centre Inc. has adopted the following policies:

Grant income is acquitted after allowing for the following costs:

- Cost including labour and on costs directly associated with a specific grant;
- Administration and other related overhead costs (after excluding costs which are abnormal both in nature and value and therefore not representative of an appropriate level of costs that would be expected to be incurred) not related to a specific grant are allocated over the relevant grants, based on a proportion of the level of each grant and related income compared to total income.

Such allocations are reduced to take into consideration the lower level administrative burden a grant is likely to produce, such as in the case of capital grants.

Representations of management and internal documentation are used in determining to which grants a cost may be directly or indirectly attributed.



**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

- (g) Comparative Figures  
Where required, comparative figures are adjusted to conform to changes in presentation for the current financial year

**NOTE 2 RECONCILIATION OF CASH**

<b>(a) Cash on Hand</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Cheque Account	43,267	97,148
Cash Reserve	290,236	140,134
Debit Master Card	1,636	961
Term Deposit	104,436	103,914
Petty Cash	60	233
	<u>439,635</u>	<u>342,390</u>

<b>(b) Reconciliation of Net Cash to Surplus</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Surplus from ordinary activities	50,050	59,497
Non-cash flows in surplus from ordinary activities:		
Depreciation	11,112	13,042
Changes in assets and liabilities:		
Decrease/(increase) in receivables	10,974	(20,755)
Increase / (decrease) in creditors and accruals	(72)	5,578
Increase / (decrease) in unexpended grants	3,715	55,816
Increase / (decrease) in provisions	30,838	26,860
<b>Net cash provided by operating activities</b>	<u>106,616</u>	<u>140,487</u>

**NOTE 3 LEASING COMMITMENTS**

*14 Plaza Street, South Bunbury WA 6230*

South West Community Legal Centre Inc. entered into a lease agreement commencing 5 June 2018 for 14 Plaza Street, South Bunbury 6230.

The initial term of the lease was 24 months ending 5 June 2020. Monthly lease payments were \$3,565.05 excluding GST.

On 3 March 2020, South West Community Legal Centre Inc. executed a Deed of Extension and variation to extend the lease for another 36 month ending 5 June 2023. Monthly lease payments are currently \$2,916.67 excluding GST.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 4 UNEXPENDED GRANTS**

Where grants are carried forward at 30 June to a subsequent financial year, a corresponding liability is recognised in the balance sheet, in relation to Unexpended Grants.

As at 30 June 2021, \$126,490 of funding was unspent and required to be carried over to the following year.

Accordingly, a corresponding “Unexpended Grants” liability of \$126,490 has been brought to account as at 30 June 2021, recognising that these funds are to be carried forward to the subsequent financial year, and expended in accordance with grant funding requirements. Unexpended grants held as at 30 June 2021 carried forward to the 2021/2022 year are as follows:

	\$
1. Chef LT21	7,500
2. CROCS	2,060
3. PiddSoc	1,000
4. DVL	20,654
5. GL	49,154
6. STATE DV	46,122
<b>TOTAL</b>	<b>126,490</b>

**NOTE 5 ECONOMIC DEPENDENCIES**

The ongoing operation of the South West Community Legal Centre Inc. is dependent upon the continued financial support by way of grants and contributions from the Commonwealth Government, the Western Australian Government, the Law Society Public Purposes Trust and other funding bodies.

**NOTE 6 COMMITMENT**

As at 30 June 2021, South West Community Legal Centre Inc. had committed \$30,000 (excluding GST) pursuant to a Memorandum of Understanding with Waratah Support Centre to jointly deliver a Restraining Order Duty Lawyer and Social Support Service, and \$3,500 (excluding GST) for the commissioning of an artwork for SWCLC's Reconciliation Action Plan.

**NOTE 7 FUTURE SUSTAINABILITY RESERVE**

The South West Community Legal Centre Inc. Board believes the principles of financial sustainability are central to the long term security and viability of the association. To achieve strategy, the Board approved the establishment of a Future Sustainability Reserve within the 2019/2020 financial year. This reserve may be utilised to meet non funded capital expenditure, the capacity to undertake strategic research and innovation, or the ability to meet unforeseen expenditure that cannot legitimately be absorbed by funding without compromising service delivery.

The Future Sustainability Reserve is administered by the Board and requires approval, in all instances to support expenditure of these funds, all spending for the Future Sustainability Reserve requires a clear rationale for approving the expenditure and a clear demonstration that alternative financial solutions cannot be procured from traditional sources.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 7 FUTURE SUSTAINABILITY RESERVE (Continued)**

During the year ended 30 June 2021, \$35,798 was transferred to the Future Sustainability Reserve with total reserve balance at 30 June 2021 being \$95,461. The Future Sustainability Reserve is cash backed being maintained in the term deposit cash asset held.

**NOTE 8 FUNDRAISING RESERVE**

The South West Community Legal Centre Inc. Board believes the principles of financial sustainability are central to the long term security and viability of the association, to achieve its strategy, the Board approved the establishment of a Fundraising Reserve within the 2019/2020 financial year. This reserve may be utilised to meet fundraising expenses, non-funding capital expenditure, the capacity to undertake strategic research and innovation or the ability to meet unforeseen expenditure that cannot legitimately be absorbed by funding without compromising service delivery.

The Fundraising Reserve is administered by the Board and requires approval, in all instances to support the expenditure of these funds. All spending from the Fundraising Reserve requires a clear rationale for approving the expenditure and a clear demonstration that alternative financial solutions cannot be procured from traditional sources.

During the year ended 30 June 2021, no funds were transferred to the Fundraising Reserve with total reserve balance at 30 June 2021 remaining \$285. The Fundraising Reserve is cash backed being maintained in the term deposit asset held.

**NOTE 9 COVID - 19**

In the preceding financial year South West Community Legal Centre Inc. Board of Management and Risk Committee had developed a COVID 19 Disaster Contingency Plan, and had implemented procedures and purchased the necessary equipment so that staff could work safely from home when necessary. These procedures have continued during the financial year ended 30 June 2021 and South West Community Legal Centre Inc. can quickly transition staff to working from home where necessary.

During the financial year ended 30 June 2021, we saw less uncertainty and fewer lockdowns as a result of Covid-19. Service design was adapted to ensure staff and client safety, such as reducing in-person appointments, and using screens and other physical hygiene measures. The centre saw a continuation of clients experiencing more complex and significant family violence, which at times was exacerbated by the circumstances surrounding Covid-19, such as isolation and travel restrictions.

During the financial year ended 30 June 2021, South West Community Legal Centre Inc. received an additional \$74,000 in Covid funding from the Commonwealth Government, which was applied to increase legal staff and service delivery.

Despite the uncertainty of the pandemic, core funding contracts have been continued into the coming financial year and total funding has increased.

**SOUTH WEST COMMUNITY LEGAL CENTRE INC.  
STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE**


The Management Committee have determined that the association is not a reporting entity.

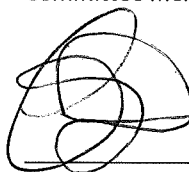
The Management Committee have determined that this special purpose financial report should be prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, the *Associations Incorporations Act (WA) 2015* and the accruals basis of accounting as outlined in Note 1 to the financial statements.

In the opinion of the Management Committee:

1. The financial statements and notes of South West Community Legal Centre Inc. are in accordance with the *Associations Incorporation Act (WA) 2015* and the *Australian Charities and Not-for-profits Commission Act 2012*, including:
  - a) Giving a true and fair view of its financial position at 30 June 2021 and of its financial performance and cash flows for the year ended on that date;
  - b) Complying with the accounting policies described in Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulations 2013*; and
2. There are reasonable grounds to believe that South West Community Legal Centre Inc. will be able to pay its debts as and when they fall due and payable.

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

  
\_\_\_\_\_  
Committee member

  
\_\_\_\_\_  
Committee member

Dated this **22<sup>nd</sup>** day of October 2021

**AUDITOR'S INDEPENDENCE DECLARATION TO THE MANAGEMENT COMMITTEE OF  
SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

I declare that to the best of my knowledge and belief, during the year ended 30 June 2021, there have been no contraventions of:

- i) The auditor independence requirements as set out in Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act (WA) 2015* in relation to the audit; and
- ii) Any applicable code of professional conduct in relation to the audit.

**AMD Chartered Accountants**



**MARIA CAVALLO**  
**Director**

Bunbury, WA

Dated this 22<sup>nd</sup> day of September 2021

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF SOUTH WEST COMMUNITY LEGAL CENTRE INC.**

***Report on the Audit of the Financial Report***

***Qualified Opinion***

We have audited the financial report of South West Community Legal Centre Inc. (the association) which comprises the statement of financial position as at 30 June 2021, the statement of profit and loss, the statement of cash flows and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies, and the declaration by the Management Committee.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report has been prepared in accordance with the *Associations Incorporation Act (WA) 2015* and Division 60 of the *Australian Charities and Not-for-profits Commissions Act 2012*, including:

- i) giving a true and fair view, in all material respects, of the financial position of South West Community Legal Centre Inc. as at 30 June 2021, and of its financial performance and its cash flows for the year then ended; and
- ii) complying with Australian Accounting Standards to the extent described in Note 1 Associations Incorporation Act (WA) 2015 and Division 60 of the *Australian Charities and Not-for-profits Commissions Regulations 2013*.

***Basis for Qualified Opinion***

As is common for organisations of this type, it is not practicable for South West Community Legal Centre Inc. to maintain an effective system of internal control over administrative fees, donations, fund raising activities and other income until their initial entry in the accounting records. Accordingly, our audit in relation to income was limited to amounts recorded in the financial records.

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 South West Community Legal Centre Inc. in accordance with the *Associations Incorporation Act (WA) 2015*, the *Australian Charities and Not-for-profits Commission Act 2012* and 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 qualified opinion.

***Emphasis of Matter- Basis of Accounting***

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist South West Community Legal Centre Inc. to meet the requirements of the *Associations Incorporation Act (WA) 2015*, and the *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### ***Emphasis of Matter- Economic Dependency***

We draw attention to Note 5 to the financial statements which outlines the ongoing operation of South West Community Legal Centre Inc. is dependent upon the continued receipt of funding and contributions. Our opinion is not modified in respect of this matter.

### **Other Information**

Those charged with governance are responsible for the other information. The other information comprises the information included in South West Community Legal Centre Inc. annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Report***

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Act (WA) 2015*, the *Australian Charities and Not-for-profits Commissions Act 2012* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing South West Community Legal Centre Inc.'s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate South West Community Legal Centre Inc. or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing South West Community Legal Centre Inc.'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 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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**AMD Chartered Accountants**



**MARIA CAVALLO**  
**Director**

Level 1, 53 Victoria Street, Bunbury, Western Australia

Dated this 25<sup>th</sup> day of October 2021