

# GREG LEDGER PTY LTD

CHARTERED ACCOUNTANT

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*Liability limited by a scheme approved under Professional Standards Legislation.*

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5 September 2019

**Name of Organisation:** Community Legal Centres Association (WA) Inc

**Financial Year Period:** 1 July 2018 to 30 June 2019

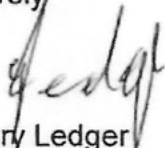
I hereby certify that:

- (a) I am not a principal, member, shareholder, officer, employee or accountant of the Organisation or of a related body corporate as defined in section 9 of the Corporations Act 2001;
- (b) In my opinion, the attached financial statements which comprise a Statement of Financial Position, a Statement of Financial Performance, a Statement of Cash Flows, and Notes to the Financial Statements of the above-mentioned Organisation ('the Organisation') for the stated Financial Year Period are:
  - based on proper accounts and present fairly in accordance with Note 1 to the financial statements, and
  - in accordance with the terms and conditions of the agreement between Legal Aid WA and the Community Legal Centres Association (WA) Inc.
- (c) The Statement of Financial Performance is provided in respect of Funds for all Funding Categories.
- (d) Additional Statement of Cash Flow is provided in respect of the Fund.

This is an unqualified audit report

I hereby further certify that, in my opinion, there is no conflict of interest between myself and the Organisation or its Management Committee.

Yours sincerely



Ross Gregory Ledger

Greg Ledger Pty Ltd  
Chartered Accountant  
Registered Company Auditor  
Registration no: 14163

**COMMUNITY LEGAL CENTRES ASSOC (WA) INC**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2019**

# COMMUNITY LEGAL CENTRES ASSOC (WA) INC

## DECLARATION BY THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 30 JUNE 2019

The Executive Committee has determined that the Association 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.

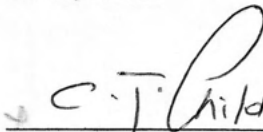
In the opinion of the Executive Committee the financial statements and notes to the financial statements are in accordance with *Association Incorporation Act 2015 (WA)*, the *Australian Charities and Not-for-profits Commission Act 2012* and:

- comply with the Australian Accounting Standards applicable to the Association;
- give a true and fair view of the financial position of Community Legal Centres Association (WA) Inc. as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- at the date of this statement, there are reasonable grounds to believe that Community Legal Centres Association (WA) Inc. will be able to pay its debts as and when they fall due and payable;

This statement is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and is signed for and on behalf of the Committee by:



Chairperson



Treasurer

17/9/2019

Date:

SIGN HERE

Community Legal Centres Assoc (WA) Incorporated  
**Income Statement**  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income - Funding</b>		
State Funding Program	175,832	171,345
Lotterywest Peer Review/Accreditation	109,004	121,362
Dept of Finance FaCS Co-design	15,951	-
Dept of Justice Sector Sustainability	100,372	-
Lotterywest Future Sector Sustainability	-	69,321
WACOSS Peak Sector Support	7,632	18,480
<b>Income - Other</b>		
Membership Income	27,374	27,379
Interest Received	4,811	3,952
Specialist Centre Memorandum of Understanding	4,668	-
Other Income	1,502	5,004
<b>Total Income</b>	<u>447,146</u>	<u>416,843</u>
<b>Expenses</b>		
<b>Employment Expenses</b>		
Salaries and Wages	235,569	197,684
Superannuation	22,373	18,780
Employee Assistance Program	300	300
External Project Consultant	-	4,071
Workers Compensation	890	424
Staff Training	230	473
Staff Recruitment	372	120
Provision for Annual Leave	13,058	(6,116)
Provision for Leave Loading	2,285	(1,070)
Provision for Long Service Leave	6,962	333
Provision for Superannuation on Entitlements	2,054	(586)
<b>Total Employment Expenses</b>	<u>284,094</u>	<u>214,413</u>
Rent Expense	9,054	10,269
Conference Expense	709	614
Communications	6,704	6,630
Insurance	1,102	1,197
IT Maintenance & Equipment	4,587	2,813
Office Overheads	1,305	1,026
Repairs and Maintenance	21	-
Accounting & Audit	21,756	22,822
Library, Resources & Subscriptions	4,865	3,710
Travel, Accommodation & Parking	18,469	12,180
Programming & Planning	4,138	4,333
Depreciation	3,265	1,535
Virtual Assistant Service	8,303	11,591
OPPES Administration Costs	826	975
Dept of Finance FaCS Co-design	15,951	-
Dept of Justice Sector Sustainability CLCA Project Management	13,138	-
Dept of Justice Sector Sustainability Project Costs	4,877	-
Lotterywest Peer Review Project Management	16,681	16,041
Lotterywest Peer Review Research	10,500	-
Lotterywest Peer Review Training	10,000	-
Lotterywest Future Sector Sustainability Project Costs	-	62,875
Lotterywest Future Sector Sustainability CLCA Project Management	-	6,446
Rural, Remote Regional Support	1,391	-
Specialist Centre Memorandum of Understanding	4,667	-
WACOSS Peak Sector Support Costs	6,480	18,194
Funding C/F	-	10,556
Honorarium	6,000	6,000
Transfers from provisions	(11,736)	2,623
<b>Total Expenses</b>	<u>447,146</u>	<u>416,843</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>

Community Legal Centres Assoc (WA) Incorporated  
Balance Sheet  
As at 30 June 2019

	2019	2018
	\$	\$
<b>Current Assets</b>		
Cash Management Account ANZ	222,477	141,813
General Cheque Account ANZ	1,462	28,697
Term Deposit ANZ	207,428	203,240
Petty Cash	100	100
Prepayments	10,244	10,456
Accounts Receivable	-	3,600
<b>Total Current Assets</b>	<u>441,711</u>	<u>387,906</u>
<b>Non-Current Assets</b>		
Fixed Assets at cost	8,203	4,939
Less Accumulated Depreciation	<u>(8,203)</u>	<u>(4,939)</u>
	-	-
<b>Total Non-Current Assets</b>	-	-
<b>Total Assets</b>	<u><u>441,711</u></u>	<u><u>387,906</u></u>
<b>Current Liabilities</b>		
Accounts Payable	1,261	48
Accrued Expenses	775	-
Income in Advance	11,333	18,326
Carried Forward Grant (including non CLSP)	27,641	39,377
Grant in Advance	181,286	149,160
Other Creditors	1,000	-
PAYG Withholding	10,478	7,318
ANZ Credit Card	2,104	2,009
Net GST	12,170	3,503
Superannuation Payable	2,536	2,473
<b>Provisions</b>		
Provision for Annual Leave	22,123	9,065
Provision for Annual Leave Loading	<u>3,871</u>	<u>1,586</u>
<b>Total Provisions</b>	<u>25,994</u>	<u>11,728</u>
<b>Total Current Liabilities</b>	<u><u>276,577</u></u>	<u><u>232,865</u></u>
<b>Non-Current Liabilities</b>		
Provision for Long Service Leave	16,191	9,229
Provision for Superannuation on Entitlements	<u>4,008</u>	<u>877</u>
<b>Total Provisions</b>	<u>20,199</u>	<u>10,106</u>
<b>Total Non-Current Liabilities</b>	<u><u>20,199</u></u>	<u><u>10,106</u></u>
<b>Total Liabilities</b>	<u><u>296,776</u></u>	<u><u>242,971</u></u>
<b>Net Assets</b>	<u><u>144,935</u></u>	<u><u>144,935</u></u>
<b>Accumulated Funds</b>		
Balance at Beginning of the Year	144,935	144,935
Add Surplus/(Deficit) for the year	-	-
<b>Total Equity</b>	<u><u>144,935</u></u>	<u><u>144,935</u></u>

Community Legal Centres Assoc (WA) Incorporated  
Statement of Changes in Equity  
For the year ended 30 June 2019

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	Retained Earnings \$	Retained Earnings \$
Balance at 1 July 2017	<u>144,935</u>	<u>144,935</u>
Total Comprehensive income for the 2018 year	-	-
Balance at 30 June 2018	<u>144,935</u>	<u>144,935</u>
Total Comprehensive income for the 2019 year	-	-
Balance at 30 June 2019	<u>144,935</u>	<u>144,935</u>

Community Legal Centres Assoc (WA) Incorporated  
Statement of Cash Flow  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Cash Flow from Operating Activities</b>		
Receipts from Government Grants	292,155	207,709
Receipts from Non-Government Grants	109,004	199,176
Receipts from Other Sources	41,066	5,004
Interest Received	4,811	3,952
Payments to Suppliers & Employees	<u>(386,250)</u>	<u>(367,335)</u>
Net Cash provided by Operating Activities	<u>60,786</u>	<u>48,506</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of property, plant and equipment	<u>(3,265)</u>	<u>-</u>
Net Cash used in Investing Activities	<u>(3,265)</u>	<u>-</u>
Net Increase in Cash Held	57,522	48,506
Cash at Beginning of Reporting Period	<u>371,841</u>	<u>323,335</u>
Cash at End of Reporting Period	<u><u>429,363</u></u>	<u><u>371,841</u></u>
<b>1. Reconciliation of Cash</b>		
Cash on Hand	100	100
Cash at Bank	<u>429,263</u>	<u>371,741</u>
	<u><u>429,363</u></u>	<u><u>371,841</u></u>
<b>2. Reconciliation of Net Cash used in Operating Activities to Operating Results</b>		
Operating Result	-	-
Add: Non-cash Items		
Depreciation	3,265	1,535
(Increase) / Decrease in prepayments	212	-
Increase / (Decrease) in funding carried forward	(11,736)	10,555
(Increase) / Decrease in receivables	3,600	(2,341)
Increase / (Decrease) in provisions	24,359	(7,440)
Increase / (Decrease) in payables	41,086	46,197
Net cash provided by/(used in) operating activities	<u><u>60,786</u></u>	<u><u>48,506</u></u>



Community Legal Centres Assoc (WA) Incorporated  
State CLC Funding Program  
Income Statement  
For the year ended 30 June 2019

	2019 S	2018 \$
<b>Income</b>		
State Funding Program	175,832	171,345
Membership Income	27,374	27,379
<b>Total Income</b>	<u>203,206</u>	<u>198,724</u>
<b>Expenses</b>		
<b>Employment Expenses</b>		
Salaries and Wages	121,329	115,908
Superannuation	11,582	11,009
Employee Assistance Program	300	300
External Project Consultant	-	4,071
Staff Training	230	473
Staff Recruitment	-	120
Workers Compensation	890	424
Provision for Annual Leave	7,204	(7,802)
Provision for Leave Loading	1,261	(1,365)
Provision for Long Service Leave	3,831	(2,275)
Provision for Superannuation on Entitlements	1,103	(1,022)
<b>Total Employment Expenses</b>	<u>147,729</u>	<u>119,841</u>
Rent Expense	9,054	10,269
Conference Expense	709	614
Communications	3,236	3,162
Insurance	1,018	1,197
IT Maintenance & Equipment	4,272	2,813
Office Overheads	1,030	1,026
Accounting & Audit	21,681	22,822
Fees and charges	159	-
Library, Resources & Subscriptions	1,091	700
Travel, Accommodation & Parking	1,596	1,199
Programming & Planning	3,589	2,724
Repairs and Maintenance	21	-
Depreciation	1,632	1,535
Virtual Assistant Service	8,303	11,591
Membership Fees	2,024	1,283
Quality Assured Provider Expenditure	1,750	1,727
Funding C/F	-	-
Website Development and Hosting	3,468	3,468
Honorarium	6,000	6,000
Rural, Regional and Remote Support	1,391	-
Provision for Future Contingency Expenses	(16,547)	6,484
Other Expense	1	269
<b>Total Expenses</b>	<u>203,206</u>	<u>198,724</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>



Community Legal Centres Assoc (WA) Incorporated  
Community Legal Centres - Unrestricted  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Interest Received	4,811	3,952
Other Income	-	5,003
<b>Total Income</b>	<u>4,811</u>	<u>8,955</u>
<b>Expenses</b>		
Provision for Future Contingency	4,811	-
Programming & Planning	-	1,554
Other Expense	-	3,329
Funding C/F	-	4,072
<b>Total Expenses</b>	<u>4,811</u>	<u>8,955</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>

Community Legal Centres Assoc (WA) Incorporated  
 Lotterywest Peer Review/Accreditation  
 Income Statement  
 For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Lotterywest Peer Review/Accreditation	109,004	121,362
<b>Total Income</b>	<u>109,004</u>	<u>121,362</u>
<b>Expenses</b>		
Employment Expenses		
Salaries and Wages	47,290	81,564
Superannuation	4,493	7,751
Provision for Annual Leave	2,250	1,686
Provision for Leave Loading	394	295
Provision for Long Service Leave	1,465	2,608
Provision for Superannuation on Entitlements	391	436
Travel, Accommodation & Parking	15,540	10,981
Lotterywest Peer Review - Research and Training	20,500	-
Lotterywest Peer Review CLCA Project Management	16,681	16,041
<b>Total Expenses</b>	<u>109,004</u>	<u>121,362</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>

Community Legal Centres Assoc (WA) Incorporated  
Lotterywest Future Sector Sustainability  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Lotterywest Future Sector Sustainability	-	69,321
<b>Total Income</b>	<u>-</u>	<u>69,321</u>
<b>Expenses</b>		
Lotterywest FSS Project Consultant	-	62,875
Lotterywest FSS CLCA Project Management	-	6,446
<b>Total Expenses</b>	<u>-</u>	<u>69,321</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>

Community Legal Centres Assoc (WA) Incorporated  
WACOSS Peak Sector Support  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
WACOSS Peak Sector Support	7,632	18,480
<b>Total Income</b>	<u>7,632</u>	<u>18,480</u>
<b>Expenses</b>		
Travel and Accommodation	1,152	-
Salaries and Wages	-	211
Superannuation	-	20
Programming & Planning	-	55
WACOSS Peak Sector Support costs	6,480	18,194
<b>Total Expenses</b>	<u>7,632</u>	<u>18,480</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>

Community Legal Centres Assoc (WA) Incorporated  
 Department of Justice Sector Sustainability  
 Income Statement  
 For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Department of Justice Sector Sustainability	100,372	-
<b>Total Income</b>	<u>100,372</u>	<u>-</u>
<b>Expenses</b>		
<b>Employment Expenses</b>		
Salaries and Wages	66,950	-
Superannuation	6,298	-
Provision for Annual Leave	3,604	-
Provision for Leave Loading	631	-
Provision for Long Service Leave	1,666	-
Provision for Superannuation on Entitlements	560	-
Staff Recruitment	372	-
<b>Total Employment Expenses</b>	<u>80,081</u>	<u>-</u>
IT Maintenance & Equipment	315	-
Office Equipment less than \$1,000	268	-
Printing and stationery	8	-
Travel, Accommodation & Parking	53	-
Depreciation	1,632	-
Dept of Justice Sector Sustainability - Project Management	13,138	-
Dept of Justice Sector Sustainability- Merger Projects	257	-
Dept of Justice Sector Sustainability- Digital Strategy	3,120	-
Dept of Justice Sector Sustainability - Consultancy	1,500	-
	<u>100,372</u>	<u>-</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>

Community Legal Centres Assoc (WA) Incorporated  
Department of Finance FaCS Co-design Project  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Department of Finance FaCS Co-Design	<u>15,951</u>	<u>-</u>
<b>Total Income</b>	<u>15,951</u>	<u>-</u>
<b>Expenses</b>		
Department of Finance FaCS Co-Design Project Costs	<u>15,951</u>	<u>-</u>
	<u>15,951</u>	<u>-</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>

Community Legal Centres Assoc (WA) Incorporated  
Other Projects  
Income Statement  
For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Specialist Centre MoU Project	4,667	-
College of Law - Sponsorship	676	
OPPES Project	826	
<b>Total Income</b>	<u>6,169</u>	<u>-</u>
<b>Expenses</b>		
Specialist Centre MOU Project Costs	4,667	-
OPPES Admin costs	826	
Parking	128	
Programming and Planning	548	
	<u>6,169</u>	<u>-</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>-</u>	<u>-</u>



# COMMUNITY LEGAL CENTRES ASSOC (WA) INC

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## Notes to and forming part of the Financial Statements For the year ended 30 June 2019

### 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 *Association Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Board of Management has determined that the association is not a reporting entity.

The financial statements have been prepared in accordance with the following mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not for Profits Commission Act 2012 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

#### **AASB 101 - Presentation of Financial Statements**

#### **AASB 107 - Cash Flow Statements**

#### **AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors**

#### **AASB 1048 - Interpretation of Standards**

#### **AASB 1054 - Australian Additional Disclosures**

#### **AASB 1058 - Income for Not-for-Profit Entities**

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

#### **Income Tax**

The Association is exempt from income tax under the provisions of Section 50-5 of the Income Tax Assessment Act 1997.

#### **Property, Plant and Equipment (PPE)**

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

The depreciable amount of all PPE is 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 amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### **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 an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

#### **Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

# COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Notes to and forming part of the Financial Statements (continued)  
For the year ended 30 June 2019

## Note 1 - Statement of Significant Accounting Policies (continued)

### Provisions

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

### 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.

### Revenue and Other Income

Grant revenue is recognised in the statement of comprehensive income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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

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

Donations and bequests are recognised as revenue when received.

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

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

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

### 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 (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

### Grant in Advance

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended.

They appear in the balance sheet as a liability – Grant in Advance

### Unexpended Grants

All grants are brought to account as income when received, unless they relate to future years in which case they are recognised as income in the year expended. Amounts received for the current year that are not completely spent, and are permitted by the funding agreement to be spent in future years, or are not required to be returned to the funder, are recognised as income in the year expended.

They appear in the balance sheet as a liability – Unexpended Grants.

# COMMUNITY LEGAL CENTRES ASSOCIATION (WA) INC.

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## Independent auditor's report

To the members of Community Legal Centres Association (WA) Inc.

### Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Community Legal Centres Association (WA) Inc. (the Association), which comprises the balance sheet as at 30 June 2019, the income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the financial report of Community Legal Centres Association (WA) Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2019 and of its financial performance for the year ended 30 June 2019; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*;

### 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 registered entity in accordance with 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.

### 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 for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-Profits Commission 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.

## **Responsibility of the Committee for the Financial Report**

The Committee is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-Profits Commission Act 2012*, and the needs of the members. The committee's responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association'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 the Committee either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

## **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 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.



- Conclude on the appropriateness of the Committee's 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 registered 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 Committee 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 the Committee 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.



Ross Gregory Ledger  
Chartered Accountant  
Registered Company Auditor

5 SEPTEMBER 2019

# GREG LEDGER PTY LTD

CHARTERED ACCOUNTANT

ABN 63 066 718 134

PO Box 565  
Wembley, WA 6913

Suite 2, 20 Altona Street  
West Perth, WA 6005

Telephone+(08)93221114  
Facsimile + (08) 93221134

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5 September 2019

Management Committee  
Community Legal Centres Association (WA) Inc.  
33 Moore Street  
East Perth WA 6004

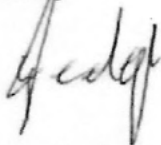
## AUDITOR INDEPENDENCE DECLARATION

This declaration is made in connection with the audit of the financial report of Community Legal Centres Association (WA) Inc. for the year ended 30 June 2019 and in accordance with the requirements of Subdivision 60-C section 60-40 of *Australian Charities and Not-for-profits Commission Act 2012*.

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2019 there have been:

- no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit;

Yours sincerely



Ross Gregory Ledger  
Chartered Accountant  
Registered Company Auditor

**Community Legal Centres Association (WA) Inc.**

**Committees' Representation Letter**

**For the Year Ended 30 June 2019**



5 September 2019

Mr G Ledger

Chartered Accountant

Suite 2, 20 Altona Street

West Perth WA 6005

Dear Sir/Madam,

**COMMUNITY LEGAL CENTRES ASSOCIATION (WA) INC.**

**AUDIT FOR THE YEAR ENDED 30 JUNE 2019**

We confirm, to the best of our knowledge and belief, and having made appropriate inquiries of employees of the organisation, the following representations given to you in connection with your expression of an audit opinion on the financial report of Community Legal Centres Association (WA) Inc. for the financial year ended 30 June 2019.

We acknowledge as the committee our responsibility for the presentation and preparation of the financial report in accordance with applicable Accounting Standards and other relevant statutory requirements. Further, we confirm that the financial report is free of material misstatements including omissions. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the organisation have been properly reflected and recorded in the accounting records.

**GENERAL**

- 1 The financial records of the organisation have been kept so as to enable a financial report to be prepared and audited and other records and registers required, have been properly kept and are up-to-date.
- 2 The organisation has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
- 3 We believe we have established and maintained adequate internal controls to facilitate the preparation of a reliable annual financial report.
- 4 There have been no changes in accounting policies or application of those policies that would have a material effect on the annual financial report, except as disclosed in the annual financial report.
- 5 The assets shown in the organisation's books of account at 30 June 2019 belonged to the organisation.
- 6 We have no plans or intentions that may materially effect the carrying values or classification of assets and liabilities.

## COMPLIANCE

- 7 We understand that testing and sampling procedures are used in your examination, and that these would not necessarily disclose all shortages and irregularities.
- 8 We confirm, to the best of our knowledge and belief, there has been no error or non-compliance with laws and regulations that known to us that may have affected the organisation including communications from regulatory agencies concerning non-compliance with, or deficiencies in financial reporting practices that could have a material effect on the financial report.
- 9 We acknowledge our responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error.

## ASSETS

- 10 Balances owing by trade and other debtors at balance date are valid receivables and do not include charges for goods on consignment, approval or repurchase agreements. All known bad debts have been written off and the provision for doubtful debts in our opinion is adequate.
- 11 The carrying amounts of all non-current assets have been reviewed to determine whether they are in excess of their recoverable amount. If the carrying amount of a non-current asset exceeds the recoverable amount, the asset is written down to the lower value. In assessing recoverable amounts the relevant cash flows have not been discounted to their present value.
- 12 The organisation has satisfactory title over all owned assets recorded in the financial report. All amounts charged to fixed assets in the financial report during the year represent actual additions or improvements of a capital nature. No material amounts representing additions or improvements of a capital nature were charged to expense accounts.
- 13 Depreciation and/or amortisation is based on the estimated economic useful life to the organisation of the respective assets and was provided in the financial report for all depreciable assets. Appropriate adjustments were made to the provisions for depreciation in respect of all items disposed of, or considered unusable, during the year.
- 14 None of the assets and receivables of the organisation have been pledged, assigned, discounted or sold, except as disclosed in the financial report.

## LIABILITIES

- 15 All liabilities which have arisen or which will arise out of the activities of the organisation to the end of the financial year have been included in the annual financial report.
- 16 There were no contingent or undetermined and unrecorded obligations of a material amount for which provision has not been made in the financial statements or noted thereon. This includes any material liabilities, contingent liabilities or assets arising under derivative financial investments.

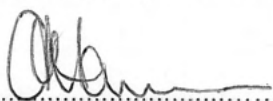
- 17 There were no purchase commitments in excess of normal requirements or at prices in excess of the prevailing market prices, nor any agreements to repurchase items previously sold.
- 18 Other than as detailed in the annual financial report, the organisation is not aware of any breach or non-compliance with the terms of any contractual arrangements, however caused, which could initiate claims on the organisation which would have a material effect on the annual financial report.
- 19 Except as disclosed in the financial statements, the results for the year were not materially affected by:
- Transactions of a sort not usually undertaken by the organisation;
  - Circumstances of an exceptional or non-recurrent nature;
  - Charges or credits relating to a prior period; or
  - Any change in the basis of accounting.

**OTHER**

- 20 No events have occurred and no facts have been discovered since balance date which would make the financial statements for the period materially inaccurate or misleading, nor are any matters pending which might have such an effect, which have not already been disclosed in the financial statements.
- 21 There were no legal matters pending or undertaken during, or at the end of, the reporting period or unasserted claims or assessments which could give rise to a liability or which requires disclosure in the financial statements.
- 22 We understand that your audit was conducted in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the organisation taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully

Community Legal Centres Association (WA) Inc.



..... on behalf of the Committee

**SIGN HERE**

Dated this      day of                      2019