



COMMUNITY LEGAL
WESTERN AUSTRALIA

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

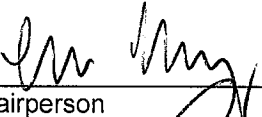
DECLARATION BY THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2021

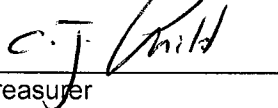
The Executive Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

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 2021 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

Date: 30/9/21

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Balance Sheet As at 30 June 2021

		2021	2020
		\$	\$
Current Assets			
Cash and cash equivalents	2	1,998,448	515,605
Prepayments		7,418	10,209
Income Accrued		-	48,864
Accounts Receivable		-	209
Total Current Assets		<u>2,005,866</u>	<u>574,887</u>
Non-Current Assets			
Fixed Assets-Office Furniture and Equipment	3	-	4,253
Right of Use Asset-Lease	3	15,641	17,274
Total Non-Current Assets		<u>15,641</u>	<u>21,527</u>
Total Assets		<u><u>2,021,507</u></u>	<u><u>596,414</u></u>
Current Liabilities			
Accounts Payable		394	3,910
Accrued Expenses		5,907	1,291
Lease Liability		15,922	17,514
Income in Advance		21,782	16,383
Grant in Advance		1,454,129	232,683
PAYG Withholding		20,358	17,752
ANZ Credit Card		984	114
Net GST		144,741	5,403
FBT Payable		3,253	-
Provisions	4	36,853	35,742
Total Current Liabilities		<u>1,704,323</u>	<u>330,792</u>
Non-Current Liabilities			
Provisions	4	45,125	29,913
Total Non-Current Liabilities		<u>45,125</u>	<u>29,913</u>
Total Liabilities		<u><u>1,749,448</u></u>	<u><u>360,705</u></u>
Net Assets		<u><u>272,059</u></u>	<u><u>235,709</u></u>
Accumulated Funds			
Retained Surplus		144,935	144,935
General Reserve		127,124	90,774
Total Equity		<u><u>272,059</u></u>	<u><u>235,709</u></u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Statement of Changes in Equity For the year ended 30 June 2021

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2019	<u>172,576</u>	<u>172,576</u>
Total Comprehensive income for the 2020 year	63,134	63,134
Balance at 30 June 2020	<u>235,709</u>	<u>235,709</u>
Total Comprehensive income for the 2021 year	36,350	36,350
Balance at 30 June 2021	<u>272,059</u>	<u>272,059</u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Income Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income - Funding			
State Funding Program		202,704	190,789
Dept of Finance Capacity Building		50,000	-
Dept of Finance FaCS Co-design		-	20,413
Dept of Justice Sector Sustainability		233,757	251,763
Lotterywest Digital Strategy		259,639	182,698
Dept of Justice COVID ICT Funding		20,000	-
Dept of Justice COVID ICT CMS		1,778	-
WACOSS Peak Sector Support		-	6,368
Income - Other			
Membership Income		27,262	27,262
Refuge Project		9,702	-
Social Enterprise IT Support		30,471	-
Interest Received		1,296	4,054
Other Income		451	2,622
Cash Flow Boost		-	62,224
Total Income		837,060	748,193
Expenses			
Employment Expenses	5	624,310	416,862
Interest on Leases		669	902
Conference Expense		1,718	1,177
Staff Training		953	164
Staff Recruitment		130	415
Communications		7,164	3,613
Insurance		1,463	1,554
IT Maintenance & Equipment		14,176	9,856
IT Software		11,806	6,368
Office Overheads		2,525	2,243
Repairs and Maintenance		279	190
Accounting & Audit		2,920	15,689
Library, Resources & Subscriptions		5,630	4,628
Travel, Accommodation & Parking		14,210	5,668
Programming & Planning		3,903	13,267
Depreciation		(390)	390
Depreciation-Leases		18,024	12,815

cont

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

	Note	2021 \$	2020 \$
Admin Services LP&PII		17,780	13,666
Honorarium		6,000	6,000
Workshop Costs/Training/other		5,200	2,600
Dept of Justice Sector Sustainability CLCA Project Management		23,434	18,196
Dept of Justice Sector Sustainability Project Costs		17,160	104,888
Dept of Finance FaCS Co-design		-	17,337
Lotterywest ICT Strategy CLCA Project Management		21,646	20,203
WACOSS Peak Sector Support Costs		-	6,368
Total Expenses		<u>800,710</u>	<u>685,059</u>
Net Surplus for the Year		<u>36,350</u>	<u>63,134</u>
Transfer to General Reserve		(36,350)	(63,134)
Net Surplus for the Year		<u>-</u>	<u>-</u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Statement of Cash Flow

For the year ended 30 June 2021

	2021	2020
	\$	\$
Cash Flow from Operating Activities		
Receipts from Government Grants	1,962,368	462,965
Receipts from Non-Government Grants	259,639	182,698
Receipts from Other Sources	67,886	36,253
Receipts from ATO-Cash Flow Boost	-	62,224
Interest Received	1,296	4,054
Payments to Suppliers & Employees	<u>(784,651)</u>	<u>(643,832)</u>
Net Cash provided by Operating Activities	1,506,538	104,362
 Cash Flows from Investing Activities		
Purchase of property, plant and equipment	<u>(7,773)</u>	<u>(4,643)</u>
Net Cash used in Investing Activities	(7,773)	(4,643)
 Cash Flows from Financing Activities		
Lease Liability Repayments	<u>(15,922)</u>	<u>(13,477)</u>
Net Cash used in Financing Activities	(15,922)	(13,477)
 Net Increase in Cash Held	1,482,843	86,242
Cash at Beginning of Reporting Period	<u>515,605</u>	<u>429,363</u>
Cash at End of Reporting Period	<u>1,998,448</u>	<u>515,605</u>
 1. Reconciliation of Cash		
Cash on Hand	100	100
Cash at Bank	<u>1,998,348</u>	<u>515,505</u>
	<u>1,998,448</u>	<u>515,605</u>
 2. Reconciliation of Net Cash used in Operating Activities to Operating Results		
Operating Result	36,350	63,134
Add: Non-cash Items		
Depreciation and Lease Depreciation	17,634	13,205
Recognition of lease liabilities	10,640	-
Lease Interest	669	902
Changes in Working Capital		
(Increase) / Decrease in prepayments and accruals	2,791	35
(Increase) / Decrease in receivables and accruals	49,073	(49,073)
Increase / (Decrease) in funding carried forward	1,226,845	63,134
Increase / (Decrease) in provisions	16,353	(43,673)
Increase / (Decrease) in payables	<u>146,183</u>	<u>56,698</u>
Net cash provided by/(used in) operating activities	<u>1,506,538</u>	<u>104,362</u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**State CLC Funding Program
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Income		
State Funding Program	202,704	190,789
Membership Income	27,262	27,262
Total Income	229,966	218,051
Expenses		
Employment Expenses		
Salaries and Wages	120,912	135,831
Superannuation	12,395	13,315
Employee Assistance Program	1,008	350
Staff Training	-	164
Staff Recruitment	130	415
Workers Compensation	1,345	1,573
Provision for Annual Leave	(7,132)	4,789
Provision for Leave Loading	(1,248)	838
Provision for Long Service Leave	5,585	5,482
Provision for Superannuation on Entitlements	(266)	1,055
FBT Expense	3,253	-
Total Employment Expenses	135,982	163,812
Interest on Leases	538	772
Conference Expense	1,518	409
Communications	3,901	3,354
Insurance	1,463	1,554
IT Maintenance & Equipment	59	1,000
IT Software	596	288
Office Overheads	2,422	1,767
Accounting & Audit	2,830	14,908
Fees and charges	90	81
Bad Debts	-	700
Library, Resources & Subscriptions	713	694
Travel, Accommodation & Parking	722	5
Programming & Planning	3,903	164
Repairs and Maintenance	279	190
Depreciation	(390)	390
Depreciation-Leases	12,356	7,147

Cont ...

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**State CLC Funding Program
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Admin Services LP&PII	17,780	13,666
Membership Fees	2,719	2,185
Quality Assured Provider Expenditure	1,458	1,750
Website Development and Hosting	300	259
Honorarium	6,000	6,000
Other Expense	123	100
Total Expenses	<u>195,362</u>	<u>221,195</u>
Net Surplus/(Deficit) for the Year	<u>34,604</u>	<u>(3,144)</u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Community Legal Centres - Unrestricted Income Statement For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Interest Received	1,296	4,054
Other Income	450	-
Cash Flow Boost - ATO	-	62,224
Total Income	<u>1,746</u>	<u>66,278</u>
Net Surplus/(Deficit) for the Year	<u><u>1,746</u></u>	<u><u>66,278</u></u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**Department of Justice ICT COVID CMS
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Income		
Department of Justice COVID ICT CMS	1,778	-
Total Income	<u>1,778</u>	<u>-</u>
Expenses		
Employment Expenses		
Salaries and Wages	1,487	-
Superannuation	141	-
Provision for Annual Leave	91	-
Provision for Leave Loading	16	-
Provision for Long Service Leave	30	-
Provision for Superannuation on Entitlements	13	-
Total Expenses	<u>1,778</u>	<u>-</u>
Net Surplus/(Deficit) for the Year	<u>-</u>	<u>-</u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**Lotterywest Digital Strategy
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Income		
Lotterywest Digital Strategy	259,639	182,698
Social Enterprise IT Support	30,471	-
Total Income	290,110	182,698
Expenses		
Employment Expenses		
Salaries and Wages	201,930	116,840
Superannuation	19,717	11,100
Provision for Annual Leave	3,765	4,070
Provision for Leave Loading	659	712
Provision for Long Service Leave	4,342	3,220
Provision for Superannuation on Entitlements	833	760
Total Employment Expenses	231,246	136,702
Project Consultant-External	-	5,622
IT Maintenance and Equipment	3,867	8,456
IT Software	12,531	6,080
Office Equipment less than \$1,000	-	476
Travel, Accommodation & Parking	13,126	2,259
Lotterywest ICT Strategy Training and Support	4,795	-
Lotterywest ICT Strategy CLCA Project Management	21,646	23,103
Depreciation Leases (Project Management)	2,834	
Interest Leases (Project Management)	65	
Total Expenses	290,110	182,698
Net Surplus/(Deficit) for the Year	-	-

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**WACOSS Peak Sector Support
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Income		
WACOSS Peak Sector Support	-	6,368
Total Income	<u>-</u>	<u>6,368</u>
Expenses		
WACOSS Peak Sector Support costs	-	6,368
Total Expenses	<u>-</u>	<u>6,368</u>
Net Surplus/(Deficit) for the Year	<u><u>-</u></u>	<u><u>-</u></u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**Department of Justice Sector Sustainability
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Income		
Department of Justice Sector Sustainability	233,757	251,764
Total Income	233,757	251,764
Expenses		
Employment Expenses		
Salaries and Wages	165,463	100,922
Superannuation	14,327	8,773
Provision for Annual Leave	4,221	(563)
Provision for Leave Loading	739	(99)
Provision for Long Service Leave	3,839	(678)
Provision for Superannuation on Entitlements	836	(127)
Total Employment Expenses	189,425	108,228
Conferences	200	768
IT Maintenance & Equipment	-	400
Travel, Accommodation & Parking	356	3,296
Programming and Planning	-	13,088
Workshops	283	-
Dept of Justice Sector Sustainability - Project Management	23,434	21,095
Dept of Justice Sector Sustainability- Merger Projects	-	90,588
Dept of Justice Sector Sustainability- Digital Strategy	17,160	7,800
Dept of Justice Sector Sustainability - Consultancy	-	6,500
Depreciation Leases (Project Management)	2,834	-
Interest Leases (Project Management)	65	-
	233,757	251,764
Net Surplus/(Deficit) for the Year	-	-

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**Department of Justice ICT COVID
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Income		
Department of Justice ICT COVID	20,000	-
Total Income	20,000	-
Expenses		
Salaries and Wages	6,312	-
Staff Training	953	-
Communications	1,398	-
IT Maintenance & Equipment	10,277	-
IT Software	216	-
Postage and Stamps	104	-
Library, Resource & Subscription	740	-
	20,000	-
Net Surplus/(Deficit) for the Year	-	-

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

**Department of Finance Capacity Building
Income Statement
For the year ended 30 June 2021**

	2021	2020
	\$	\$
Income		
Department of Finance Capacity Building	50,000	-
Total Income	<u>50,000</u>	<u>-</u>
Expenses		
Salaries and Wages	45,443	-
Superannuation	4,554	-
Parking	3	-
	<u>50,000</u>	<u>-</u>
Net Surplus/(Deficit) for the Year	<u><u>-</u></u>	<u><u>-</u></u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Department of Finance FaCS Co-design Project
Income Statement
For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Department of Finance FaCS Co-Design	-	20,413
Total Income	<u>-</u>	<u>20,413</u>
Expenses		
Salaries and Wages	-	2,809
Superannuation	-	267
Department of Finance FaCS Co-Design Project Costs	-	13,700
Department of Finance FaCS CLCA Mgmt Costs	-	3,636
	<u>-</u>	<u>20,413</u>
Net Surplus/(Deficit) for the Year	<u>-</u>	<u>-</u>

COMMUNITY LEGAL CENTRES ASSOC (WA) INC

Other Projects

Income Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Refuge Project	9,702	-
College of Law - Sponsorship	-	123
Workshops	-	2,500
Total Income	9,702	2,623
Expenses		
Refuge Project - Salaries and Wages	8,858	-
Refuge Project - Super	841	-
Workshop Costs	-	2,500
Parking	3	108
Programming and Planning	-	15
	9,702	2,623
Net Surplus/(Deficit) for the Year	-	-

**Notes to and forming part of 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 *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 16 - Leases

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

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.

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.

**Notes to and forming part of the Financial Statements (continued)
For the year ended 30 June 2021**

Note 1 - Statement of Significant Accounting Policies (continued)

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.

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.

**Notes to and forming part of the Financial Statements (continued)
For the year ended 30 June 2021**

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.

Leases

AASB 16 has replaced AASB 117 Leases and is mandatory for all reporting entities from 1 July 2019. The new standard will eliminate the classifications of operating leases and finance leases.

Subject to exceptions, a 'right-of-use' asset will be capitalised in the statement of financial position, measured at the present value of the unavoidable future lease payments to be made over the lease term.

The exceptions relate to short-term leases of 12 months or less and leases of low-value assets where an accounting policy choice exists whereby either a 'right-of-use' asset is recognised or lease payments are expensed to profit or loss as incurred.

A liability corresponding to the capitalised lease will also be recognised, adjusted for lease prepayments, lease incentives received, initial direct costs incurred and an estimate of any future restoration, removal or dismantling costs.

Straight-line operating lease expense recognition will be replaced with a depreciation charge for the leased asset (included in operating costs) and an interest expense on the recognised lease liability (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117.

For classification within the statement of cash flows, the lease payments will be separated into both a principal (financing activities) and interest (either operating or financing activities) component.

The Association has three material leases as at 30 June 2021:

	Lease cost per annum	Term
Office 4	\$5,328	12 months
Office 5	\$7,679	36 months
Office 6	\$5,798	12 months

Notes to and forming part of the Financial Statements (continued)
For the year ended 30 June 2021

Note 2.	Cash and Cash Equivalents	2021	2020
		\$	\$
	Cash Management Account ANZ	1,783,898	302,890
	General Cheque Account ANZ	2,309	1,584
	Term Deposit ANZ	212,141	211,031
	Petty Cash	100	100
	Total	1,998,448	515,605

Note 3.	Non-Current Assets	2021	2020
		\$	\$
	Office Furniture	8,203	12,846
	Less Accumulated Depreciation	(8,203)	(8,593)
		-	4,253
	Right of Use Assets	32,318	30,089
	Less Accumulated Depreciation	(16,676)	(12,815)
		15,641	17,274

Right of use assets represent the association's lease of its current premises.

Note 4.	Provisions	2021	2020
	Current	\$	\$
	Provision for Annual Leave	31,364	30,419
	Provision for Annual Leave Loading	5,489	5,323
		36,853	35,742
	Non –Current		
	Provision for Long Service Leave	38,012	24,216
	Provision for Superannuation on Entitlements	7,113	5,697
		45,125	29,913

Note 5.	Employment Expenses	2021	2020
		\$	\$
	Salaries and Wages	550,406	356,401
	Superannuation	51,975	33,455
	Employee Assistance Program	1,008	350
	External Project Consultant	-	5,622
	Workers Compensation	1,345	1,573
	Provision for Annual Leave	946	8,296
	Provision for Leave Loading	165	1,452
	Provision for Long Service Leave	13,796	8,025
	Provision for Superannuation on Entitlements	1,416	1,688
	FBT Expense	3,253	-
	Total	624,310	416,862

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) 9322 1134

Liability limited by a scheme approved under Professional Standards Legislation.

31 August 2021

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

Financial Year Period: 1 July 2020 to 30 June 2021

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) 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 Executive Committee.

Yours sincerely



RG Ledger
Chartered Accountant
Registered Company Auditor
Registration no: 14163

Community Legal Centres Association (WA) Inc.

**Executive Committees' Representation
Letter**

For the Year Ended 30 June 2021

31 August 2021

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 2021

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 2021.

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 2021 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.

C.J. Child on behalf of the Executive Committee

Dated this 23 day of September 2021