

COMMUNITY LEGAL CENTRES ASSOCIATION (WA) INC.

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Community Legal Centres Association (WA) Inc
30 June 2023 Financial Report

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Community Legal Centres Association (WA) Inc
30 June 2023 Financial Report

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	30 June 2023 \$	30 June 2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	2	601,172	645,941
Trade and other receivables	3	5,280	80,147
Prepayments		19,800	5,021
Total Current Assets		626,252	731,109
Non-current Assets			
Property, plant and equipment	4	1,499	2,155
Right of use asset	5	18,579	10,793
Total Non-current Assets		20,078	12,948
TOTAL ASSETS		646,330	744,057
LIABILITIES			
Current Liabilities			
Trade and other payables	6	43,419	52,762
Lease liability	7	14,308	10,861
Provisions	8	43,062	15,641
Contract Liabilities	9	115,078	263,141
Total Current Liabilities		215,867	342,404
Non-current Liabilities			
Lease liability	7	4,927	-
Provisions	8	2,471	606
Total Non-current Liabilities		7,398	606
TOTAL LIABILITIES		223,265	343,010
NET ASSETS		423,065	401,047
EQUITY			
Retained earnings		214,065	273,647
Reserve		209,000	127,400
TOTAL EQUITY		423,065	401,047

The above Statement of Financial Position should be read in conjunction with the accompanying notes

Community Legal Centres Association (WA) Inc
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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	30 June 2023	30 June 2022
	\$	\$
Income		
Grant Income	929,322	1,697,856
Interest Received	6,837	498
Governance & Admin	-	76,575
Membership Income	29,290	47,518
Other Income	43,517	11,241
TOTAL INCOME	1,008,966	1,833,689
Expenses		
Communications	2,987	3,876
Consultant	20,592	28,345
Depreciation	21,908	20,677
Employment Expenses	699,413	696,493
Finance & Accounting Fees	15,105	8,885
Governance & Admin	-	76,575
Insurance	4,609	3,113
Interest Expense	261	395
IT Maintenance & Equipment	5,609	11,673
IT Software	6,008	3,072
Library, Resources & Subscriptions	3,009	13,991
Office Overheads	2,114	4,993
Programming and Planning	2,469	8,752
Projects Costs	180,252	801,010
Repairs and Maintenance	-	35
Staff Recruitment	-	2,798
Staff Training	5,487	2,796
Sundry Expenses	-	236
Travel	17,125	16,987
TOTAL EXPENSES	986,948	1,704,702
Net Profit	22,018	128,986
Other comprehensive income/(loss)	-	-
TOTAL OTHER COMPREHENSIVE INCOME	22,018	128,986

**The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction
with the accompanying notes**

Community Legal Centres Association (WA) Inc
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**STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2023**

	Reserves	Retained Earnings	Total equity
	\$	\$	\$
Balance at 1 July 2021	127,124	144,935	272,059
Surplus for the year	-	128,986	128,986
Transfers between reserves and retained earnings	276	(276)	-
Rounding		2	2
Balance at 30 June 2022	127,400	273,647	401,047
Balance at 1 July 2022	127,400	273,647	401,047
Surplus for the year	-	22,018	22,018
Transfer to opening reserve	81,600	(81,600)	-
Balance at 30 June 2023	209,000	214,065	423,065

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

Community Legal Centres Association (WA) Inc
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	30 June 2023 \$	30 June 2022 \$
Cash flows from operating activities			
Receipts from fees, subsidies and other income		928,932	543,846
Payments to suppliers and employees		(959,614)	(1,873,411)
Interest received		6,837	498
Net cash provided by operating activities	10	(23,845)	(1,329,067)
Cash flows from investing activities			
Purchase of property, plant and equipment		(1,799)	(4,634)
Net cash used in investing activities		(1,799)	(4,634)
Cash flows from financing activities			
Payments for lease liabilities		(19,125)	(18,806)
Net cash used in financing activities		(19,125)	(18,806)
Net increase in cash and cash equivalents		(44,769)	1,998,448
Cash at the beginning of the financial year		645,941	(1,352,507)
Cash at the end of the year	2	601,172	645,941

The above Statement of Cash Flows should be read in conjunction with the accompanying notes

Notes to the Financial Statements

1. Statement of Significant Accounting Policies

The Board has determined that the Community Legal Centres Association (WA) Inc (the “Association”) is not a reporting entity because there are no users who are unable to command the compilation of reports to satisfy their information needs. These financial statements have been prepared to meet the reporting requirements of the *Associations Incorporation Act (WA) 2015* and the *Australian Charities and Not for Profits Commission (ACNC) Act 2012*.

The financial statements for the year ended 30 June 2023 were approved and authorised for issue by the Board of Directors on 17 August 2023.

Basis of preparation

These are special purpose financial statements that have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act (WA) 2015*. These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures'.

Basis of Measurement

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The amounts presented in the financial statements have been rounded to the nearest dollar.

Functional and Presentation Currency

These financial statements are presented in Australian dollars, which is the Association’s functional currency.

Use of Estimates and Judgement

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

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

Financial Instruments:

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are expensed to the Statement of Profit or Loss and Other Comprehensive Income immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted. Trade receivables are initially measured at the transaction price.

Notes to the Financial Statements (continued)

1. Statement of Significant Accounting Policies

Financial Assets:

AASB 9, allows Financial assets to be subsequently measured at:

- amortised cost;
- fair value through other comprehensive income (debt instruments);
- fair value through other comprehensive income (equity – no recycling); or
- fair value through profit or loss,

based on the two primary criteria, being:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset is subsequently measured at amortised cost when it meets the following conditions:

- the financial asset is managed solely to collect contractual cash flows; and
- it gives rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

The Association only has financial assets that are measured at amortised cost including trade and other receivables and cash at bank (including term deposits).

Trade and Other Receivables

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment.

At the end of each reporting period, the carrying values of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. An expected credit loss is recognised when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents exclude deposits that are not readily convertible to known amounts of cash including amounts generally recognised as deposits that are held for a period exceeding 90 days. Consequently, term deposits with terms exceeding 90 days are recognised as a financial asset.

Financial Liabilities

Financial liabilities (including trade payables) are subsequently measured at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in the Statement of Profit or Loss and Other Comprehensive Income over the relevant period. The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount of initial recognition. A financial liability cannot be reclassified.

Notes to the Financial Statements (continued)

1. Statement of Significant Accounting Policies

Property, Plant and Equipment

Property, plant and equipment are measured at cost less depreciation and any impairment losses. All assets are depreciated over their useful lives to the Association. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying value of plant, property and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

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.

Employee Benefits

A 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 that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the balance sheet if the Association does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Revenue Recognition

To determine whether and when to recognise revenue, the Association follows a 5-step process:

- (1) Identifying the contract with a customer;
- (2) Identifying the performance obligations;
- (3) Determining the transaction price;
- (4) Allocating the transaction price to the performance obligations; and
- (5) Recognising revenue when/as the performance obligation(s) are satisfied.

The Association's main revenue sources and accounting policies are listed below:

Grant Revenue Contracts: Federal and State Grants

Revenue is measured with respect to the ability to meet the sufficiently specific criteria under the new accounting standard *AASB 15 Revenue from Contracts with Customers*. If revenue or grant funding is a result of a contract with customer with enforceable rights, and obligations that are sufficiently specific, revenue would be recognised in accordance with AASB 15 rather than *AASB 1058 Income for Not-For-Profit Entities*. Government grants are recognised in the period in which the sufficiently specific criteria are met. If the agreement is not enforceable and/or does not contain sufficiently specific performance obligations, revenue is recognised on receipt in accordance with *AASB 1058 Income for Not for Profit Entities*.

Furthermore, if the contract contains a requirement to return unspent funds such amounts are recognised as a provision in accordance with *AASB 137 Provisions, Contingent Asset and Liabilities*.

Notes to the Financial Statements (continued)

1. Statement of Significant Accounting Policies

Capital Grants

The Association may receive cash or other financial assets to construct or acquire a non-financial asset (e.g. building) for its own use i.e. a capital grant. Such capital grants can be received from Government departments, private sector entities or individuals. The Association initially recognises a liability representing the Association's obligation to acquire or construct the non-financial asset. The liability in relation to acquiring or constructing the non-financial asset is initially measured at the carrying amount of the financial asset received from the transferor that is not attributable to related amounts for performance obligations under AASB 15, contributions by owners, etc. The liability is recognised until such time when (or as) the entity satisfies its obligations under the transfer.

Contract assets

Contract assets are recognised when the Association has transferred goods or services to the customer but where the incorporated association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Contract liabilities

Contract liabilities represent the Association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

Donations

Donation Income is recognised on receipt.

Leases

The Association, as a lessee, will assess whether a contract is, or contains, a lease under AASB 16. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. If the contract is assessed to be, or contains, a lease, the Association will recognise a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, and subsequently at cost less any accumulated depreciation and impairment losses and adjusted for certain re-measurements of the lease liability.

Initial Measurement and Subsequent Measurement:

(i) Measurement of Lease Liability:

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, and the Association's incremental borrowing rate. Generally, the Association uses its incremental borrowing rate as the discount rate. The lease liability is subsequently increased by the interest cost on the lease liability, offset by lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, a change in the estimate of the amount expected to be payable under a residual value guarantee, or as appropriate, changes in the assessment of whether a purchase or extension option is reasonably certain to be exercised or a termination option is reasonably certain not to be exercised.

(ii) Measurement of Right-of-Use Asset:

The Right of Use Asset is initially measured at cost comprising the initial measurement of the lease liability. Subsequent to initial recognition the right of use asset is amortised over the shorter of the asset's useful life and the lease term on a straight-line basis.

Notes to the Financial Statements (continued)

1. Statement of Significant Accounting Policies

Recognition exemption - Short-term leases and leases of low-value assets

The Association has elected not to recognise right-of-use assets and lease liabilities for short-term leases with a lease term of 12 months or less and leases for low-value assets. The Association will recognise the payments associated with these leases as an expense on a straight-line basis over the lease term.

Goods and Service 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 Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

New and Amended Accounting Standards

In the current year, the Association has adopted all the new and revised Standards and Interpretations issued by the Australian Accounting Standards (the AASB) that are relevant to its operations and effective for reporting periods beginning on or after 1 July 2021. The adoption of these new and revised Standards and the Interpretations did not have any effect on the financial position or performance of the Association.

Certain Australian Accounting Standards and Interpretations have recently been issued or amended but are not yet effective and have not been adopted by the Association for the annual reporting period ended 30 June 2023. The Board has not early adopted any of these new or amended standards or interpretations. The Association has not yet fully assessed the impact of these new or amended standards (to the extent relevant to the Fund) and interpretations.

Community Legal Centres Association (WA) Inc
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Notes to the Financial Statements (continued)

2. Cash and Cash Equivalents

	30 June 2023	30 June 2022
	\$	\$
Cheque Account	350,269	431,889
Cash Management Account	903	1,710
ANZ - Term deposit	250,000	212,342
	601,172	645,941

3. Trade and Other Receivables

Accounts Receivable	5,280	80,147
	5,280	80,147

4. Property, plant and equipment

Property, plant and equipment	14,636	12,837
PPE - accumulated depreciation	(13,137)	(10,682)
	1,499	2,155

5. Right of Use Asset

Right to Use Premises	37,205	50,820
Right to Use Premises - accumulated depreciation	(18,626)	(40,027)
	18,579	10,793

Notes to the Financial Statements (continued)

6. Trade and Other Payables

	30 June 2023	30 June 2022
	\$	\$
Trade Creditors	2,807	2,613
PAYG Payable	7,200	22,506
Superannuation Payable	4,910	4,809
Business Credit Card	(3,687)	1,648
Other current Liabilities	21,574	12,255
GST Liabilities	10,615	8,931
	43,419	52,762

7. Lease Liability

Current Liability to Rent Premises ⁽ⁱ⁾	14,308	10,861
Non-current Liability to Rent Premises ⁽ⁱ⁾	4,927	-
	19,235	10,861
Balance at 1 July	10,861	15,922
Lease Modification	27,239	18,502
Rental Repayments	(19,709)	(23,958)
Interest Payable	844	395
Balance at 30 June	19,235	10,861

(i) The Association leases 3 units at 31-33 Moore Street, East Perth.

8. Provisions

Current		
Provision for Annual Leave	43,062	15,641
Provision for Long Service Leave	-	-
	43,062	15,641
Non-current		
Provision for Long Service Leave	2,471	606
	2,471	606

9. Contract Liabilities

Government Grants	115,078	263,141
	115,078	263,141

Notes to the Financial Statements (continued)

10. Reconciliation of cash flows from operating activities

	30 June 2023	30 June 2022
	\$	\$
Profit/(loss) for the period	22,018	128,986
Non-cash flows from ordinary activities		
Depreciation	21,907	20,676
Lease Interest expense	261	395
	22,168	21,071
(Increase)/Decrease in Trade Receivables	74,867	-
(Increase)/Decrease in Prepayments	(14,779)	2,397
Increase/(Decrease) in Trade Payables	(9,342)	(203,020)
Increase/(Decrease) in Accruals & Deferred Income	(148,062)	(1,212,770)
Increase/(Decrease) in Provisions	29,286	(65,731)
Net Cash generated from operating activities	(23,844)	(1,329,067)

11. Commitments and Contingencies

There are no commitments or contingencies that would have an impact on the financial statements other than those disclosed in this financial report.

12. Events after the reporting date

There have been no matters or circumstances that have arisen since 30 June 2023 that have or may significantly affect the operations, results or state of affairs of the Association.

Statement by Members of the Board

The Board has determined 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.

The Board declares that:

1. The financial statements and notes present fairly the Association's financial position as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the Committee's opinion there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.


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


.....

Chairperson: Brodie Lewis

Aug 22, 2023
.....

Date


[Asha Bhat \(Aug 22, 2023 18:33 GMT+10\)](#).....

Treasurer: Asha Bhat

Aug 22, 2023
.....

Date

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER DIV 60 OF AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE MEMBERS OF COMMUNITY LEGAL CENTRES ASSOCIATION(WA) INC**

I declare that to the best of my knowledge and belief, in relation to the audit for the financial period ended 30 June 2023 there have been:

- (i) 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
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.

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**MARCIA JOHNSON CA
DIRECTOR
Perth, Dated 22 August 2023**

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT TO MEMBERS OF COMMUNITY LEGAL CENTRES ASSOCIATION (WA) INC

Opinion

We have audited the attached special purpose financial report of Community Legal Centres Association (WA) Inc. ("the Association") which comprises the statement of financial position as at 30 June 2023, statement of profit or loss and other comprehensive income, statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by the members of the board.

In our opinion, the accompanying financial report Community Legal Centres Association (WA) Inc is 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 Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- b) Complying with Australian Accounting Standards to the extent disclosed in Note 1 to the financial report.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of the 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 confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the board, would be in the same terms if given to the director's as at the time of this auditor's report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Emphasis of Matter on 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 financial reporting responsibilities under 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.



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strength in numbers

Responsibilities of Committee Members and Management for the Financial Report

The committee members and management of the Association 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 *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The responsibility also includes such internal control as directors determine is necessary to enable the preparation of the 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 board is responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so. Committee Members of the Association are also responsible for overseeing the 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 this financial report. A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

In our opinion, Community Legal Centres Association (WA) Inc. has complied with sections 60-30(3)(b), (c) and (d) of the Australian Charities and Not-for profits Commission Act 2012 and sections 82(1)(b), (c) and (d) of the Associations Incorporation Act 2015 (WA).

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MARCIA JOHNSON CA
DIRECTOR
Perth, Dated 22 August 2023

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30 June 2023 CLWA Financial Report


Final Audit Report


2023-08-22


Created:	2023-08-22
By:	Sonia Abbott (administrator@communitylegalwa.org.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAA63DapmOF0LgJmqBWMkhgxoSPRq_qcVrh


"30 June 2023 CLWA Financial Report" History


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2023-08-22 - 8:17:25 AM GMT


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2023-08-22 - 8:18:14 AM GMT


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2023-08-22 - 8:32:52 AM GMT

 Signer asha@sacorp.com.au entered name at signing as Asha Bhat
2023-08-22 - 8:33:45 AM GMT

 Document e-signed by Asha Bhat (asha@sacorp.com.au)
Signature Date: 2023-08-22 - 8:33:47 AM GMT - Time Source: server

 Agreement completed.
2023-08-22 - 8:33:47 AM GMT