# COMMUNITY LEGAL CENTRES QUEENSLAND INC.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2020

## COMMUNITY LEGAL CENTRES QUEENSLAND INC. STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

	<u>Note</u>	<u>2020</u>	2019
Revenue	2	787,208	845,713
Other Income	2	76,755	43,573
Employee benefits expense		(562,105)	(516,569)
Depreciation and amortisation expense		(32,553)	
Insurance		(3,149)	
Property expenses		(19,436)	
Staff training and development expenses		(17,598)	(8,391)
Audit, legal and consultancy fees		(83,308)	(59,402)
Conference/Seminar Costs		(70,060)	(25,080)
Other operating costs		(79,069)	(126,425)
Current year surplus before income tax		66,745	82,076
Income tax expense		_	-
Net current year surplus		66,745	82,076
Other comprehensive income		-	-
Total comprehensive income for the year		\$66,745	\$82,076
Total comprehensive income attributable to members of the entit	у	\$66,745	\$82,076

## COMMUNITY LEGAL CENTRES QUEENSLAND INC. STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2020

	<u>Note</u>	<u>2020</u>	<u>2019</u>
ASSETS			
Current Assets			
Cash at Bank Debtors & Prepayments Deposits	3	573,715 24,400 200	426,934 28,747 200
Total Current Assets		598,315	455,881
Non-Current Assets			
Property, Plant & Equipment Right-Of-Use Asset	4 5	- 73,245	-
Total Non-Current Assets		73,245	_
TOTAL ASSETS		\$671,560	\$455,881
LIABILITIES			
Current Liabilities			
Creditors & Accruals Employee Provisions Income Received & Unexpended Contract Liability	6 7	61,544 64,181 - 47,141	56,980 48,846 4,456
Lease Liability		34,225	- 110 202
Total Current Liabilities		207,091	110,282
Non-Current Liabilities			
Lease Liability Employee Provisions		40,336 31,288	19,499
Total Non-Current Liabilities		71,624	19,499
TOTAL LIABILITES		278,715	129,781
NET ASSETS		\$392,845	\$326,100
MEMBERS FUNDS			
Retained Surplus		392,845	326,100
TOTAL MEMBERS FUNDS		\$392,845	\$326,100
The accompanying notes form part of these financial statements.			

#### COMMUNITY LEGAL CENTRES QUEENSLAND INC. STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	Retained <u>Surplus</u>	Revaluation Surplus	<u>Total</u>
Balance at 1 July 2018	\$244,024	\$NIL	\$244,024
Comprehensive Income			
Surplus for the year attributable to members of the entity	\$82,076	-	\$82,076
Total comprehensive income attributable to members of the entity	\$82,076	-	\$82,076
Balance at 30 June 2019	\$326,100	\$NIL	\$326,100
Balance at 1 July 2019	\$326,100	\$NIL	\$326,100
Comprehensive Income			
Surplus for the year attributable to members of the entity	\$66,745	-	\$66,745
Total comprehensive income attributable to members of the entity	\$66,745	-	\$66,745
Balance at 30 June 2020	\$392,845	\$NIL	\$392,845

#### COMMUNITY LEGAL CENTRES QUEENSLAND INC. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	2020	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts Queensland Department of Justice and Attorney-General Queensland Department of Justice and Attorney-General - Other Other Grants Interest Other Income Payments Wages, Salaries & Other Supplies	459,046 317,392 15,000 4,105 115,452 (730,311)	
Net cash provided by (used in) operating activities	\$180,684	\$10,253
CASH FLOWS FROM INVESTING ACTIVITIES  Payment for purchase of plant & equipment	-	-
Net cash provided by (used in) investing activities	\$NIL	\$NIL
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Repayment of Lease Liability	(33,903)	-
Net cash provided by (used in) financing activities	\$(33,903)	-
Net increase/(decrease) in cash held Cash at beginning of the reporting period	146,781 426,934	
Cash at end of the reporting period	\$573,715 ———	\$426,934
Reconciliation of Net Surplus/Deficit to Net Cash Provided by (Used in) Operatin	g Activities	
Operating Result  - Depreciation  - Interest  - Increase/(Decrease) in Payables  - Increase/(Decrease) in Provisions  - (Increase)/Decrease in Debtors, Prepayments & Deposits  - Increase/(Decrease) in Grants Unexpended/Contract Liabilty	66,745 32,553 2,666 4,564 27,124 4,347 42,685	82,076 260 - 32,635 (4,994) 12,513 (112,237)
Net cash provided by (used in) operating activities	\$180,684 ———	\$10,253

The accompanying notes form part of these financial statements.

#### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirement of the Associations Incorporated Act (Qld) and Australian Charities and Not-for-Profits Commission Act 2012. The committee has determined that the association is not a reporting entity.

The report is also prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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.

#### (a) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

The association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated.

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

Capital Grant

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

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

#### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### (a) Revenue and Other Income (cont'd)

In the comparative period

Non-reciprocal grant revenue was recognised in profit or loss when the association obtained control of the grant and it was probable that the economic benefits gained from the grant would flow to the Entity and the amount of the grant could be measured reliably.

If conditions were attached to the grant which must be satisfied before the association was eligible to receive the contribution, the recognition of the grant as revenue was deferred until those conditions were satisfied.

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

#### (b) Property, Plant and Equipment

Plant and Equipment are carried at cost less, where applicable, any accumulated depreciation.

Depreciation is calculated on the prime cost basis and is brought to account over the estimated economic lives of all fixed assets commencing from the time the asset is held ready for use.

The depreciation rates used are as follows:

Class of Fixed Assets

Depreciation Rate

Plant and Equipment

25%

#### (c) Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over to recoverable amount is recognized in the income and expenditure statement.

#### (d) Employee Provisions

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

#### (e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

#### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### (f) Leases

#### The Entity as lessee

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset, reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

#### **Concessionary Leases**

For leases that have significantly below-market terms and conditions principally to enable the Association to further its objectives (commonly known as peppercorn/concessionary leases), the Association has adopted the temporary relief under AASB 2018-8.

#### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### (g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognized 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 assets and liabilities statement.

#### (h) Comparative Figures

Comparative figures, where necessary, have been reclassified in order to comply with the presentation adopted in the figures reported for the current financial year.

#### (i) Economic Dependence

Community Legal Centres Queensland Inc. is dependent on government funding to operate. As at the date of the report the committee has no reason to believe the government will not continue to support the organisation.

#### (j) Significant Management Judgement in Applying Accounting Policies

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

#### (k) New and Amended Accounting Policies Adopted by the Association

#### **Initial application of AASB 16**

The Association has adopted AASB 16 Leases retrospectively with the cumulative effect of initially applying AASB 16 recognised at 1 July 2019. In accordance with AASB 16 the comparatives for the 2019 reporting period have not been restated.

The Association has recognised a lease liability and right-of-use asset for all leases (with the exception of short term and low value leases) recognised as operating leases under AASB 117 Leases where the Association is the lessee. The lease liabilities are measured at the present value of the remaining lease payments. The Association's incremental borrowing rate as at 1 July 2019 was used to discount the lease payments.

The right of use assets for equipment was measured at its' carrying amount as if AASB 16: Leases had been applied since the commencement date, but discounted using the Association's weighted average incremental borrowing rate on 1 July 2019.

#### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### (k) New and Amended Accounting Policies Adopted by the Association (cont'd)

#### Initial application of AASB 16 (cont'd)

The following practical expedients have been used by the Association in applying AASB 16 for the first time:

- for a portfolio of leases that have reasonably similar characteristics, a single discount rate has been applied
- leases that have remaining lease term of less than 12 months as at 1 July 2019 have been accounted for in the same way as short-term leases
- the use of hindsight to determine lease terms on contracts that have options to extend or terminate.

#### Initial application of AASB 15 and AASB 1058

The Association has applied AASB 15: Revenue from Contracts with Customers and AASB 1058: Income of Not-for-Profit Entities using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

The table below provides details of the significant changes and quantitative impact of these changes on initial date if application 1 July 2019.

	As previously presented On 30 June 2019 \$	Application impact of AASB 15 and AASB 1058	As presented at 1 July 2019 \$
Statement of financial position			
CURRENT LIABILITIES			
Income Received & Unexpended	4,456	(4,456)	-
Contract liability	-	4,456	4,456
EQUITY			
Retained surplus	-	-	-

	<u>2020</u>	<u>2019</u>
2. REVENUE AND OTHER INCOME		
Revenue Revenue from Government Grants		
Queensland Department of Justice and Attorney-General State Funding	461,482	275,039
Queensland Department of Justice and Attorney General -Other	279,577	412,662
	741,059	687,701
Other Revenue  Conference Income	_	34,155
Membership Fees	34,350	33,080
Interest Received	4,105	8,633
Other Grants	7,694	82,144
TOTAL REVENUE	787,208	845,713
Other Income		
Donations Received	5,834	19,809
Other Income	70,921	23,764
TOTAL OTHER INCOME	76,755	43,573
TOTAL REVENUE AND OTHER INCOME	\$863,963	\$889,286
3. CASH AT BANK		
Operating Account	560,602	414,451
Visa Account	630	-
Bank Guarantee	12,483	12,483
	\$573,715	\$426,934
4. PROPERTY, PLANT AND EQUIPMENT		
Office Equipment - at Cost	31,250	31,250
Less Accumulated Depreciation	31,250	31,250
	\$NIL	\$NIL

	<u>2020</u>	2019
5. RIGHT-OF-USE ASSETS		
The Organisation has leased their head office for a term of two years.		
i) AASB 16 related amounts recognised in the Balance Sheet:		
RIGHT-OF-USE ASSETS		
Leased Building Accumulated Depreciation	105,798 32,553	
	73,245	
TOTAL RIGHT-OF-USE ASSETS	\$73,245	
ii) AASB 16 related amounts recognised in the Statement of Profit or Loss:		
Depreciation Charge related to Right-Of-Use Assets Interest Expense on Lease Liabilities	32,553 2,666	
6. CREDITORS & ACCRUALS		
Creditors & Accruals GST PAYG Superannuation Visa Account Income in Advance	8,269 14,101 7,538 4,863 - 26,773	15,916 14,993 6,612 4,195 3,537 11,727
	\$61,544	\$56,980
7. CONTRACT LIABILITY		
Legal Aid Queensland Balanced Justice Funds Other Grants Department of Social Services	37,815 2,020 2,306 5,000	
	\$47,141	
8. CONTINGENT LIABILITIES		

Bank Guarantee \$12,483 \$12,483

Community Legal Centres Queensland Inc. has in place a facility backed Bank

Guarantee in relation to rental property.

#### **COMMUNITY LEGAL CENTRES QUEENSLAND INC.**

#### STATEMENT BY MEMBERS OF THE COMMITTEE

The 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.

- 1. In the opinion of the committee the financial report as set out on pages 1 to 11 are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:
  - (i) Comply with the Australian Accounting Standards applicable to the entity; and
  - (ii) Give a true and fair view of the association's financial position as at 30 June 2020 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. At the date of this statement, there are reasonable grounds to believe that Community Legal Centres Queensland Inc. will be able to pay its debts as and when they fall due.

This Declaration is signed in accordance with Subs 60.15(2) of the Australian Charities and Not-for-Profits Commission Regulation 2013.

Treasurer

26/11/2020

Date



13.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

LEVEL 1 456 LITWYCHE ROAD

PO Box 198 LUTWYCHE QLD 4030

TELEPHONE: (07) 3357 8322

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PARTNERS

GREG DORGE PETER GESCH PHIL ROBINSON

#### COMMUNITY LEGAL CENTRES QUEENSLAND INC.

#### Report on the Audit of the Financial Report

#### **Opinion**

We have audited the financial report of Community Legal Centres Queensland Inc., which comprises the statement of financial position as at 30 June 2020, the statement of profit & loss and other comprehensive income, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Community Legal Centres Queensland Inc. has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD).

- 1) Giving a true and fair view of the associations financial position as at 30 June 2020 and of its performance for the year then ended; and
- 2) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of 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 association in accordance with the Auditor Independence Requirements of the ACNC Act and ethical requirements of the Accounting Professional and Ethical Standards Board's APES110: 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 to assist the association to meet the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Act (QLD), and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that 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 has 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 this 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 association'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 association'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 association 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.

PETER GESCH
HAYWARDS CHARTERED ACCOUNTANTS
Level 1 / 488 Lutwyche Road
LUTWYCHE QLD 4030

Dated this 16<sup>th</sup> day of November 2020

## COMMUNITY LEGAL CENTRES QUEENSLAND INC. SUPPLEMENTARY INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

#### **CLSP**

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Queensland Department of Justice and Attorney-General - Grant Received - Other Funding Queensland - National Accreditation Scheme	459,046 153,500 50,892	243,343 200,000 49,560
Other Income	-	722
	\$663,438	\$493,625
LESS EXPENDITURE		
Wages & Salaries and On Costs Staff Training Premises Expenses Staff Recruitment Communication Expenses Office Overheads Insurance Finance & Accounting Fees Travel Library,Resources & Subscriptions Programming and Planning Minor Equipment Depreciation Client Disbursements Other Expenses	458,244 10,438 53,226 260 3,005 22,589 3,149 21,099 16,239 8,457 9,477 4,751 - 3,016 14,109	349,162 14,537 68,178 - 14,949 19,924 1,397 16,241 15,707 3,527 15,633 2,193 260 3,575 38
	\$628,059	\$525,321
OPERATING SURPLUS/DEFICIT FOR THE YEAR	35,379	(31,696)
Surplus/Deficit Previous Year	2,436	34,132
NET SURPLUS/(DEFICIT) FOR THE YEAR	\$37,815	\$2,436

### CLCQ Financial Report - pls sign

Final Audit Report 2020-11-27

Created: 2020-11-26

By: Admin CLCQ (admin@communitylegalqld.org.au)

Status: Signed

Transaction ID: CBJCHBCAABAAbSLTK33APi1YpZD13-77INKBt3XUyhyo

### "CLCQ Financial Report - pls sign" History

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