



Debra Rieniets
SMSF Auditor

ABN 46 655 280 274

www.debr.com.au

Mobile: 0408762137

Email: DebRieniets@gmail.com

22 Queen Street South, Ballarat East, Victoria 3350

Independent Auditor's Report to the members of Ballarat & Grampians Community Legal Services Incorporated.

Opinion

I have audited the financial report of Ballarat & Grampians Community Legal Service Incorporated which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, 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 committee declaration.

In my opinion, the accompanying financial report of Ballarat & Grampians Community Legal Service Incorporated, is in accordance with the Association Incorporation Reform Act 2012, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2022, and of its financial performance for the year [period] then ended; and
- (b) complying with Australian Accounting Standards as described in Note 1 to the financial statements.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am 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 (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I 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 Reform Act 2012. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibility of the Management and Committee

The responsible entities of the registered entity are 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 Association Incorporation Reform Act 2012 and the needs of the members. Management's responsibility also includes such internal control as the Committee determines 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 responsible entities are responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

The Committee is responsible for overseeing the registered entity's financial reporting process.

Liability Limited by a scheme approved under Professional Standards Legislation

Independent Auditor's Report to the members of Ballarat & Grampians Community Legal Services Incorporated.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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.
- Conclude on the appropriateness of responsible entities' 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

I communicate with responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Debra Rieniets
BCom FIPA FFA MBA
SMSF Auditor, 22 Queen Street South, Ballarat East, Vic 3350

Dated: 18th November 2022

Ballarat & Grampians Community Legal Service Inc.

Financial Statements

For the Year Ended 30 June 2022

Ballarat & Grampians Community Legal Service Inc.

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For the Year Ended 30 June 2022

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Ballarat & Grampians Community Legal Service Inc.

Statement of Comprehensive Income

For the Year Ended 30 June 2022

	2022	2021
	\$	\$
Community Legal Services Program & Community Legal Centres Family Violence and Assistance Fund		
Income		
CLSP Funding - Commonwealth	366,852	360,204
CLSP Funding - State	444,812	436,088
CLSP Funding - FVP	122,848	122,848
COVID Government Grant	-	50,000
Donations	843	300
Other income	21,587	22,866
	<u>956,942</u>	<u>992,306</u>
Expenses		
Audit and accounting fees	22,824	23,182
Communication	5,470	6,760
Depreciation expense	51,160	48,045
Insurance	6,091	2,748
Interest expense on lease liability	43,622	45,538
Library and subscriptions	8,491	12,228
Minor equipment	117	-
Other employment expense	11,275	9,533
Occupancy costs	18,756	18,534
Overheads	14,473	12,434
Recruitment costs	2,150	1,380
Rent	-	127
Repairs and maintenance	8,914	5,952
Salaries	742,660	752,098
Staff training	6,495	3,877
Superannuation	68,458	64,497
Travel	880	1,505
Other expenses	14,241	3,665
	<u>1,026,077</u>	<u>1,012,103</u>
Net deficit from CLSP & CLCFVA	<u>(69,135)</u>	<u>(19,797)</u>

The accompanying notes form part of these financial statements.

Ballarat & Grampians Community Legal Service Inc.

**Statement of Comprehensive Income
For the Year Ended 30 June 2022**

	2022	2021
	\$	\$
Other projects		
Income		
Project funds received	375,664	366,923
COVID Government Grants	-	175,000
	<u>375,664</u>	<u>541,923</u>
Expenses		
Salaries	416,241	329,596
Consultants	55,910	-
Depreciation expense	23,596	19,221
Interest expense on lease liability	18,455	17,925
Other project expenses	40,842	42,141
	<u>555,044</u>	<u>408,883</u>
Net surplus / (deficit) from other projects	<u>(179,380)</u>	<u>133,040</u>
Surplus / (deficit) before income tax	<u>(248,515)</u>	<u>113,243</u>
Income tax expense	-	-
Surplus / (deficit) for the year	<u>(248,515)</u>	<u>113,243</u>
Other comprehensive income, net of income tax		
Other comprehensive income	-	-
Total comprehensive income for the year	<u>(248,515)</u>	<u>113,243</u>

The accompanying notes form part of these financial statements.

Ballarat & Grampians Community Legal Service Inc.

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Current assets			
Cash and cash equivalents	3	512,710	693,214
Trade and other receivables	4	992	1,459
Other assets	5	8,840	6,683
		<u>522,542</u>	<u>701,356</u>
Non-current assets			
Property, plant and equipment	6	69,736	55,252
Right-of-use assets	7	1,231,511	1,290,587
		<u>1,301,247</u>	<u>1,345,839</u>
Total assets		<u>1,823,789</u>	<u>2,047,195</u>
Liabilities			
Current liabilities			
Trade and other payables	8	76,050	59,768
Lease liabilities	7	37,912	36,138
Employee benefits	9	202,870	143,336
		<u>316,832</u>	<u>239,242</u>
Non-current liabilities			
Lease liabilities	7	1,266,672	1,304,584
Employee benefits	9	1,157	15,726
		<u>1,267,829</u>	<u>1,320,310</u>
Total liabilities		<u>1,584,661</u>	<u>1,559,552</u>
Net assets		<u>239,128</u>	<u>487,643</u>
Equity			
Retained surplus		63,864	119,775
Program reserves	10	175,264	367,868
Total equity		<u>239,128</u>	<u>487,643</u>

The accompanying notes form part of these financial statements.

Ballarat & Grampians Community Legal Service Inc.

Statement of Changes in Equity
For the Year Ended 30 June 2022

	Retained surplus	Program reserves	Total
	\$	\$	\$
2022			
Balance at 1 July 2021	119,775	367,868	487,643
Deficit for the year	(248,515)	-	(248,515)
Transfer to program reserves	192,604	(192,604)	-
Balance at 30 June 2022	63,864	175,264	239,128
2021			
Balance at 1 July 2020	119,159	255,241	374,400
Surplus for the year	113,243	-	113,243
Transfer to program reserves	(112,627)	112,627	-
Balance at 30 June 2021	119,775	367,868	487,643

The accompanying notes form part of these financial statements.

Ballarat & Grampians Community Legal Service Inc.

Statement of Cash Flows
For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
Cash flows from operating activities:		
Receipts from customers	1,302,076	1,720,339
Payments to suppliers and employees	(1,354,203)	(1,241,590)
Interest paid	(62,076)	(63,463)
Net cash (used in) / provided by operating activities	11 <u>(114,203)</u>	<u>415,286</u>
Cash flows from investing activities:		
Purchase of property, plant and equipment	<u>(30,163)</u>	(23,322)
Net cash used in investing activities	<u>(30,163)</u>	<u>(23,322)</u>
Cash flows from financing activities:		
Repayments of lease liabilities	<u>(36,138)</u>	(34,779)
Net cash used in financing activities	<u>(36,138)</u>	<u>(34,779)</u>
Net increase / (decrease) in cash and cash equivalents held	(180,504)	357,185
Cash and cash equivalents at beginning of year	<u>693,214</u>	<u>336,029</u>
Cash and cash equivalents at end of financial year	3 <u><u>512,710</u></u>	<u>693,214</u>

The accompanying notes form part of these financial statements.

Ballarat & Grampians Community Legal Service Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2022

The financial report covers Ballarat & Grampians Community Legal Service Inc. as an individual entity. Ballarat & Grampians Community Legal Service Inc. is a not-for-profit Association incorporated in Victoria under the Associations Incorporation Reform Act 2012 and registered as a charity under the Australian Charities and Non-for-profits Commission Act 2012.

1 Basis of preparation

In the opinion of the Committee the Association is not a reporting entity since there are no users dependent on general purpose financial statements. These special purpose financial statements have been prepared to meet the reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the needs of members.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, 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 and AASB 1054 Australian Additional Disclosures.

In the opinion of the Committee the Association is not a reporting entity since there are no users dependent on general purpose financial statements. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the needs of members.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, 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 and AASB 1054 Australian Additional Disclosures.

2 Summary of significant accounting policies

(a) Income tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Grant revenue

Where grant income arises from an agreement which is enforceable and contains sufficiently specific

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of significant accounting policies

(b) Revenue and other income

Revenue from contracts with customers

performance obligations then the revenue is recognised when each performance obligation is satisfied. Where the agreement is not enforceable or does not contain sufficiently specific performance obligations, grant revenue is recognised on receipt.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(e) Property, plant and equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Assets are carried at cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Depreciation

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Plant and Equipment	10% - 25%
Leasehold improvements	10%

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of significant accounting policies

(e) Property, plant and equipment

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) 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 that are expected to be wholly 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 one year 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. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(g) Leases

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

(h) Comparative amounts

Comparatives are consistent with prior years, unless otherwise stated.

(i) Economic dependency

The Association is dependent on Victoria Legal Aid for the majority of its revenue used to operate the business. At the date of this report the Committee has no reason to believe that Victoria Legal Aid will not continue to support the Association over the next three years.

Ballarat & Grampians Community Legal Service Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2022

	2022	2021
	\$	\$
3 Cash and cash equivalents		
Cash on hand	196	196
Bank balances	512,514	693,018
	<u>512,710</u>	<u>693,214</u>
4 Trade and other receivables		
Trade receivables	992	1,235
Other receivables	-	224
	<u>992</u>	<u>1,459</u>
5 Other assets		
Prepayments	8,840	6,683
	<u>8,840</u>	<u>6,683</u>

Notes to the Financial Statements
For the Year Ended 30 June 2022

	2022	2021
	\$	\$
6 Property, plant and equipment		
Furniture and equipment		
At cost	126,660	119,494
Accumulated depreciation	(80,983)	(70,123)
	<u>45,677</u>	<u>49,371</u>
Motor vehicles		
At cost	22,998	-
Accumulated depreciation	(4,032)	-
Total motor vehicles	<u>18,966</u>	<u>-</u>
Leasehold improvements		
At cost	24,687	24,687
Accumulated depreciation	(19,594)	(18,806)
	<u>5,093</u>	<u>5,881</u>
Total property, plant and equipment	<u><u>69,736</u></u>	<u><u>55,252</u></u>

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture and equipment	Motor vehicles	Leasehold improvements	Total
	\$	\$	\$	\$
Year ended 30 June 2022				
Balance at the beginning of year	49,371	-	5,881	55,252
Additions	7,166	22,998	-	30,164
Depreciation expense	(10,860)	(4,032)	(788)	(15,680)
Balance at the end of the year	<u><u>45,677</u></u>	<u><u>18,966</u></u>	<u><u>5,093</u></u>	<u><u>69,736</u></u>
Year ended 30 June 2021				
Balance at the beginning of year	33,335	-	6,669	40,004
Additions	23,322	-	-	23,322
Depreciation expense	(7,286)	-	(788)	(8,074)
Balance at the end of the year	<u><u>49,371</u></u>	<u><u>-</u></u>	<u><u>5,881</u></u>	<u><u>55,252</u></u>

Notes to the Financial Statements
For the Year Ended 30 June 2022

7 Leases

Association as a lessee

The Association has a lease over the building at 5 Chancery Lane, Ballarat which commenced on 1 November 2018 for a term of five years. The lease has options for four further terms of five years each.

The Association has a lease over a photocopier which commenced on 25 February 2021 for a term of 5 years.

	2022	2021
	\$	\$
(a) Right-of-use assets		
Right-of-use asset over buildings	1,397,692	1,397,692
Less accumulated depreciation	<u>(172,156)</u>	<u>(114,709)</u>
	<u>1,225,536</u>	<u>1,282,983</u>
Right-of-use asset over plant and equipment	8,147	8,147
Less accumulated depreciation	<u>(2,172)</u>	<u>(543)</u>
	<u>5,975</u>	<u>7,604</u>
Total right-of-use assets	<u>1,231,511</u>	<u>1,290,587</u>

Movement in carrying amounts of right-of-use assets

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the financial year:

	Buildings	Plant and Equipment	Total
	\$	\$	\$
Year ended 30 June 2022			
Balance at beginning of year	1,282,983	7,604	1,290,587
Depreciation expense	<u>(57,447)</u>	<u>(1,629)</u>	<u>(59,076)</u>
Balance at end of year	<u>1,225,536</u>	<u>5,975</u>	<u>1,231,511</u>
Year ended 30 June 2021			
Balance at beginning of year	1,340,430	3,305	1,343,735
Additions	-	8,147	8,147
Depreciation expense	(57,447)	(1,745)	(59,192)
Reductions due to disposal of asset	-	(2,103)	(2,103)
Balance at end of year	<u>1,282,983</u>	<u>7,604</u>	<u>1,290,587</u>

Notes to the Financial Statements
For the Year Ended 30 June 2022

7 Leases

	2022	2021
	\$	\$
(b) Lease liabilities		
<i>Current</i>		
Lease liabilities	37,912	36,138
	<u>37,912</u>	<u>36,138</u>
<i>Non-current</i>		
Lease liabilities	1,266,672	1,304,584
	<u>1,266,672</u>	<u>1,304,584</u>
	<u>1,304,584</u>	<u>1,340,722</u>

Maturity analysis of lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2022					
Lease liabilities	98,215	390,219	1,571,836	2,060,270	1,304,584
					<u>1,304,584</u>
2021					
Lease liabilities	98,215	392,199	1,668,071	2,158,485	1,340,722
					<u>1,340,722</u>

(c) Lease amounts in Statement of Comprehensive Income

The amounts recognised in the statement of comprehensive income relating to leases where the Association is a lessee are shown below:

	2022	2021
	\$	\$
Interest expense on lease liability	62,076	63,462
Depreciation of right-of-use assets	59,076	59,192
	<u>121,152</u>	<u>122,654</u>

Ballarat & Grampians Community Legal Service Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2022

	2022	2021
	\$	\$
8 Trade and other payables		
Trade payables	7,051	3,992
Accrued expenses	43,830	37,970
GST payable	25,169	16,594
Paid parental leave	-	1,206
Other payables	-	6
	<u>76,050</u>	<u>59,768</u>
9 Employee benefits		
<i>Current</i>		
Annual leave	117,032	88,283
Long service leave	72,970	47,600
Time in lieu	12,868	7,453
	<u>202,870</u>	<u>143,336</u>
<i>Non-current</i>		
Long service leave	1,157	15,726
	<u>1,157</u>	<u>15,726</u>
	<u>204,027</u>	<u>159,062</u>

Notes to the Financial Statements
For the Year Ended 30 June 2022

	2022	2021
	\$	\$
10 Program reserves		
CLSP & CLCFVA Funding		
CLSP funding		
Opening balance	167,444	196,103
Income	834,094	869,357
Expenses	(907,936)	(898,017)
	<u>93,602</u>	<u>167,443</u>
CLCFVA funding		
Opening balance	(154,175)	(163,038)
Income	122,848	122,848
Expenses	(118,142)	(113,984)
	<u>(149,469)</u>	<u>(154,174)</u>
	<u>(55,867)</u>	<u>13,269</u>
Other Funding		
COVID funding		
Opening balance	200,173	143,699
Income	-	175,000
Expenses	(134,959)	(118,526)
	<u>65,214</u>	<u>200,173</u>
SFVC funding		
Opening balance	78,959	78,476
Income	273,164	266,500
Expenses	(275,134)	(266,017)
	<u>76,989</u>	<u>78,959</u>
DOJ Integrated Services funding		
Opening balance	75,467	-
Income	102,500	98,007
Expenses	(89,039)	(22,540)
	<u>88,928</u>	<u>75,467</u>
	<u>231,131</u>	<u>354,599</u>
	<u>175,264</u>	<u>367,868</u>

Ballarat & Grampians Community Legal Service Inc.

Notes to the Financial Statements

For the Year Ended 30 June 2022

	2022	2021
	\$	\$
11 Cash flow information		
Reconciliation of result for the year to cashflows from operating activities:		
Surplus / (deficit) for the year	(248,515)	113,243
Non-cash flows in result:		
- depreciation	74,756	67,266
- net gain on disposal of property, plant and equipment	-	(140)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	467	186,250
- (increase)/decrease in prepayments	(2,157)	53
- increase/(decrease) in trade and other payables	16,283	19,504
- increase/(decrease) in provisions	44,963	29,110
Cashflow from operations	<u>(114,203)</u>	<u>415,286</u>

12 Events after the end of the reporting period

Subsequent to the end of the reporting period, the Australian economy has continued to be impacted by the COVID-19 pandemic. The Association has not been significantly impacted by the pandemic to the date of this report but, as the pandemic continues to affect the economic environment, uncertainty remains on the future impact of COVID-19 on the Association's operations.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

13 Association details

The registered office of the Association is:

Ballarat & Grampians Community Legal Service Inc.
5 Chancery Lane
BALLARAT VIC 3350

Ballarat & Grampians Community Legal Service Inc.

Committee Declaration

The committee declares that in their opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Chairperson Pauline Fay
Pauline Fay

Treasurer Sharon Hope
Sharon Hope

Dated: 22.11.22.

Ballarat & Grampians Community Legal Service Inc.

Auditors Independence Declaration under Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 to the Committee of the Central Highlands Community Legal Centre Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of 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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Debra Rieniets

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Debra Rieniets Accountancy

