



TOWNSVILLE COMMUNITY LAW



2021-2022 Annual Report

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Acknowledgement of country

Townsville Community Law acknowledges and pays respect to the Traditional Owners of the land and sea in our region.

We particularly acknowledge the Wulgurukaba, Bindal, Bwgcolman, and Manbarra peoples.

We acknowledge the impact of past Government practices on Aboriginal and Torres Strait Islander peoples, and the continuing impact on peoples and communities.

We pay our deep respects to Elders past, present and emerging.



Management Committee

Townsville Community Law Inc's Management Committee members through the 2021-2022 financial year were:

President: Jeremy Audas

Treasurer: Chris Mills OAM (until 13 September 2021), Calum Kippin (from 17 January 2022)

Secretary: Saskia ten Dam

General Management Committee members: Kellie Hopkins, Arthur Schulz (from 13 September 2021).

Service locations & hours

Our main office - daytime
2/181 Sturt Street, Townsville
9am - 5pm Monday to Friday (closed
1pm-2pm)
(Secondary "back office" at 11/175
Sturt Street)

Our main office - evening clinics
2/181 Sturt Street, Townsville
6pm - 8pm Tuesday legal advice clinic
(until Dec 2021)
6pm - 8pm Thursday legal advice
clinic

The Oasis Townsville
1 Staging Camp Avenue,
Oonoonba
9am-1pm Tuesday & Thursday
(from Apr 2022)

JCU City Campus
4th floor, 383 Flinders Street,
Townsville
9am-1pm Wednesday (Feb-May 2022)

**Prospect Community Services/
Connect Charters Towers**
236 Gill Street, Charters Towers
10am-1pm Third Tuesday each
month

**Hinchinbrook Community
Support Centre**
71 Townsville Road, Ingham
10am-1pm First Tuesday each month
(from Apr 2022)

The Women's Centre
118 Charles Street, Aitkenvale
9am-1pm Second Tuesday each
month

**NQ Domestic Violence
Resource Service**
390 Flinders Street, Townsville
9am-1pm Third Friday each month



Our clients

Townsville Community Law statistical data shows a significantly higher representation across several client demographic indicators, compared to data from the 2021 Census.



36% of our clients identify as having a disability or long-term health condition.

(Townsville 28.9%, Queensland 28.8%, Australia 27.7%, based on 2021 Census - 1 or more selected long-term health conditions).



20% of our clients are aged 65+.

(Townsville 15.8%, Queensland 17%, Australia 17.2%).



11% of our clients identify as Aboriginal and/or Torres Strait Islander.

(Townsville 9%, Queensland 4.6%, Australia 3.2%).



100% of our CLSP clients receiving representation services are experiencing financial disadvantage.

Our services

Townsville Community Law's services throughout 2021-2022 included:

Community Legal Service Program (CLSP) services

- * Family Violence Migration Legal Service.
- * Social Security Rights Service.
- * Human Rights and Civil Law Service.
- * Family Law Service.

The **Queensland Coronial Legal Service** delivered in partnership with Caxton Legal Centre.

Services and activities for older people

- * Seniors Legal and Support Service.
- * Seniors Financial Protections Service.
- * Seniors Creating Change.

Our disaster services and projects

- * Flood Legal Advocacy and Support Service.
- * Disaster Readiness for the Legal Assistance Sector project.

Our experiential legal education opportunities

- * James Cook University subject Clinical Legal Studies.
- * Pimlico High School work experience placement.

Our services for veterans

- * Veterans' Legal Service.

Our services

Community Legal Service Program

Family Violence Migration Legal Service

The Family Violence Migration Legal Service provided holistic legal services to people on temporary visas who were experiencing domestic and family violence. This included legal advice and assistance in migration law, family law, domestic violence, and a range of other civil law issues.

In 2021, the Commonwealth Department of Social Services funded the Red Cross, North Queensland Women's Legal Service and other agencies nationwide to deliver direct financial assistance, legal assistance and migration support to this client group.

As a result of that much-needed funding injection creating an integrated support system, Townsville Community Law started winding down its Family Violence Migration Legal Service from 1 July 2021 and concluded substantive services by December 2021.

Social Security Rights Service

Our Social Security Rights Service helps clients to appeal Centrelink decisions to the Administrative Appeals Tribunal on issues including claim refusals, payment cancellations, debts, and other determinations. The most common legal problem type for our Social Security Rights Service continues to be Disability Support Payment claim refusals.

Our services

Community Legal Service Program

Human Rights & Civil Law Service

Our Human Rights and Civil Law Service advises and assists clients across a incredibly diverse range of legal issues - human rights and discrimination, consumer law, contracts and debts, wills and estates, neighbourhood disputes (trees and dividing fences), and many other civil law issues.

As part of its Human Rights and Civil Law Service, Townsville Community Law has made law reform submissions on serious vilification and hate crimes, a framework for regulating the sex work industry in Queensland, criminal procedure review in the Magistrates Court, and the National Legal Assistance Partnership Strategy and Action Plan Project.

Case study - Human Rights

Johannes is a 70 year old man who was born in Switzerland and migrated to Australia in the 1980s. He was increasingly self-isolating due to health conditions including worsening bilateral cataracts, which should be promptly addressed to prevent blindness. Despite four referrals over a four year period, Johannes had not had an appointment with the local health authority's Ophthalmology Clinic. The clinic had rescheduled or cancelled Johannes' appointments seven times over that time.

Johannes was very concerned about his deteriorating eyesight and long history of appointments being cancelled or rescheduled. Johannes' quality of life was significantly impacted by the delays in treatment. His eyesight had worsened, he could no longer read, and he feared that he might suffer permanent damage to his eyes.

A Townsville Community Law solicitor wrote a formal complaint letter to the local hospital on Johannes' behalf, raising Johannes' Human Rights Act 2019

(Qld) rights including his right to health services. We asked for an urgent appointment and timely and adequate ongoing treatment.

The local hospital called Johannes to schedule an appointment within one working day of receiving our Human Rights Act focused letter. Johannes was delighted that he was able to assert his right to health services.

Now the problem is solved and Johannes' risk of blindness from delayed treatment has been addressed, downstream costs to the health service and to many potential government and community support agencies have been avoided. More importantly, an older Queenslanders' rights to health services and continued quality of life have been asserted and advanced by a community legal centre's proportionate and timely legal assistance.

Family law services

Townsville Community Law provides family law services to clients through:

- A referral pathway from the Family Relationships Centre for people who have entered the FRC's Family Dispute Resolution process, and who would like early legal advice,
- Duty lawyer services at the Federal Circuit and Family Court of Australia as part of Legal Aid Queensland's Family Advocacy and Support Service, and
- General family law advice and assistance through our evening advice clinics and outreach clinics.

We provided a community legal education session on family law topics and accessing our service at the Smith Family Community Networking Forum in May 2022 (pictured, right).



Our services

Community Legal Service Program

Family law services

Case study - family law and domestic violence

Robin survived a history of serious domestic violence perpetrated by her ex-partner Geoff. Two years ago, Geoff was convicted of a breach of a domestic violence order and a serious assault against Robin and was ordered to pay restitution. Geoff still hasn't paid that ordered restitution.

Amongst many incidents of domestic violence and controlling behaviour, Geoff incurred 38 traffic and parking fines with a vehicle registered in Robin's name. However, Robin did not hold a licence and did not drive – the vehicle was only ever used by Geoff in another city. The fines accumulated and were eventually referred to SPER for collection. The first time Robin knew about the fines was when SPER sent her notices to her new address. Robin was unable to move forward with her life, as she wanted to learn to drive but couldn't due to the accumulation of SPER fines and licence. Robin attempted to have the fines waived, but her statutory declaration was lost on a number of occasions by the Council issuing the fines. Robin's health has been worsening as a result of dealing with so many issues, and she felt overwhelmed.

Our solicitor helped Robin with a number of legal interventions including a Victim Assist application and liaising with the Queensland Police Service. We also sought to have the fines covering a specific period waived on the basis of the domestic violence history.

Our solicitor's requests to SPER and other debtors for fines to be waived on the basis of the domestic violence background were entirely successful. Robin's stress over numerous debts that were not her own has lifted. She is now focused on a Victim Assist application and increased personal safety measures.

As a result of our legal assistance services, Robin's numerous domestic violence legal issues have narrowed and she is able to focus on safety, wellbeing and more significant legal steps. Robin can now continue to learn to drive, which will provide greater independence and options in her future. Robin's health, personal and financial wellbeing, and sense of security have improved as a result of our legal assistance.

Coronial services

Queensland Coronial Legal Service

Townsville Community Law delivers the Queensland Coronial Legal Service in partnership with Caxton Legal Centre. We are responsible for matters in the Northern Coroner's District and the Central Coroner's District.

The Queensland Coronial Legal Service provides family members with legal advice about the coronial process and connected matters, representation at coronial inquests in some circumstances, and connections with support services.

Townsville Community Law made law reform submissions on Queensland Police Service responses to domestic and family violence.

Services & Activities for older people

Seniors Legal & Support Service

Our Seniors Legal and Support Service provides legal and support services to older people affected by elder abuse.

Elder abuse may take the form of financial abuse and exploitation, physical or sexual abuse, damage to property, denying an older person's right to make decisions or socialise, or intimidating, humiliating, harassing or threatening behaviour.

Throughout 2021-2022, our Seniors Legal and Support Service:

- **Provided community legal education** to support groups, aged care facility residents, and medical students,
- **Attended community events** including the Aged Care Expo, Seniors' Expo (pictured below), Safer Families Community Day, amongst others, and
- **Made law reform submissions** on social isolation and the National Plan against Elder Abuse.



Services & Activities for older people

Seniors Financial Protections Service

Clients over the age of 50 can access the Seniors Financial Protections Service for information, advice and referrals on decisions that need to be made about how to protect finances in later life; including accommodation planning, aged care and home care, budgeting and retirement planning, superannuation, equity release products, wills, co-living and family agreements, and loans, guarantees and other agreements about money.

The Seniors Financial Protections Service's outreach model has been significantly impacted by COVID-19 restrictions and event cancellations since early 2020. Many community events returned in 2021-2022, allowing the Seniors Financial Protections Service to return to outreach opportunities at community events and expos.



Services & Activities for older people

Seniors Creating Change

Seniors Creating Change is a group of older people who perform in public places to call for an end to elder abuse, raise awareness about issues effecting older people, promote positive ageing, and demand a life of purpose with dignity for older people.

Practices and performances continued returning to normal throughout 2021-2022, with some interruptions due to the COVID-19 Delta and Omicron variants. This impacted on Seniors Creating Change's ability to perform in aged care facilities.

However, Seniors Creating Change continued an active schedule of performances at:

- * **Aged care facilities** including Bolton Clarke Glendale, Carinity Fairfield Grange, Ingham Bluehaven, and OzCare Trebonne,
- * **Support groups** at the Townsville Dementia Support Centre and Parkinson's Qld, and
- * **Community events** including a carer's luncheon hosted by Wellways, Sing Play Laugh and Share Happiness events, Singing Circles at Thuringowa Library, the St Matthews Rosslea church fete, the NQWLS Charity Golf Day, and at the Candlelight Vigil during Domestic and Family Violence Prevention Month.



Townsville Community Law held a community screening of the B.Old Short Film series in October 2021 (below, left). One of the short films profiles Seniors Creating Change (below, right) and is available at youtu.be/9UdhL4hFwAM.

Services & Activities for older people

Seniors Creating Change

Seniors Creating Change members added their voice to our World Elder Abuse Awareness Day social media campaign for a Convention on the Rights of Older Persons. Our Twitter and Facebook campaign featured striking images of Seniors Creating Change members proudly asserting rights that are likely to be included in a Convention.



Services & Activities for older people

Seniors Creating Change

The social media campaign reached a global audience of significant figures in the older persons' rights movement, including the Independent Expert on the Enjoyment of All Human Rights By Older Persons.



Our services

Disaster Services & Projects

Disaster Readiness for the Legal Assistance Sector

Townsville Community Law produced the report and proposal “Disaster Readiness for the Legal Assistance Sector: Disaster Legal Assistance in Queensland” in the 2020-2021 financial year.

Throughout 2021-2022, we consolidated this project by:

- **Consulting** with the North Queensland Legal Assistance Forum, Community Legal Centres Queensland and member CLCs in flood-affected areas, Community Legal Centres Australia, and others,
- **Presenting webinars** including “What to Expect in the Recovery Phase” and “Disasters - Making a Plan for Legal Assistance” to CLCs in Queensland and NSW, and
- **Starting to roll-out** the disaster legal assistance model to trial sites.

The Disaster Legal Assistance Model Project’s continued roll-out has received funding for the 2022-2023 financial year.

Flood Legal Financial Advocacy & Support Service

Our Flood Legal Financial Advocacy & Support Service assisted people who were affected by Townsville’s 2019 monsoonal flooding event with information, support, advocacy and appropriate referrals. We helped clients in dealing with insurers, builders, government support services, and complaints bodies.

The Flood Legal Financial Advocacy & Support Service wound down client services by the end of 2021.

Jan Hagerty, our Flood Legal Financial Advocacy & Support Service worker, attended Townsville's November 2021 Disaster Ready Day in November 2021 (pictured right) to provide community information on our service and engage community members in thinking about planning for potential legal issues arising out of natural disasters.



Experiential legal education

Townsville Community Law provides a number of experiential legal education opportunities.

Between February and May 2022, 13 James Cook University Clinical Legal Studies students gained experience at Townsville Community Law in interviewing clients, identifying legal issues, and taking file notes.

The semester 1 2022 Clinical Legal Studies group's final assessment task was a presentation on Contested Burials in Queensland.

Townsville Community Law also hosted a Pimlico High School student for a work experience placement in June 2022.

Our services

Services for veterans

Veterans' Legal Service

Townsville Community Law commenced delivering its new Veterans' Legal Service in April 2022.

The outreach-based Veterans' Legal Service is delivered at The Oasis Townsville, a 'single front door' for members of Townsville's veteran community and current ADF members who have begun thinking about transition.

We have seen a diverse range of legal issues including veterans' entitlements, elder abuse, family law, and consumer complaints.

The outreach services is delivered twice-weekly on Tuesday and Thursday mornings but can also assist clients who live as far south as Mackay, as far west as Mt Isa, and as far north as the Torres Strait.



Our services

During 2021-2022, Townsville Community Law delivered:

6,132

Referrals to other services or basic legal information

1,359

Instances of legal advice or help with legal tasks

87

Concluded Court, Tribunal or other representation services

51

Community legal education activities and resources

12

Law reform and stakeholder engagement activities

Arrivals & departures

We **farewelled** solicitors Karina Andrew, Courtney Beveridge (below) and Fiona Spencer. We **welcomed** solicitors Sheridan Spencer and Bhanu Jalota.



Service improvements & highlights

2021-2022 saw the start of an innovative new service, but also brought a number of other long-standing Townsville Community Law services to a close.

We commenced a **Veterans' Legal Service** in April 2022. We deliver this outreach-based service at The Oasis, Townsville.

We started an outreach service to **Ingham** at the Hinchinbrook Community Support Centre.

We concluded delivering our **Family Violence Migration Legal Service**. A welcome funding injection allowed other CLCs to provide this much-needed service.

We wrapped up our **Flood Legal Advocacy and Support Service** which dealt with issues from Townsville's 2019 monsoonal event.



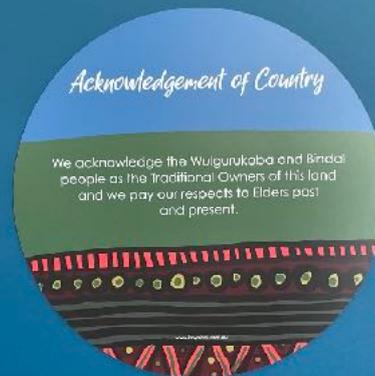
We have continued our long history of supporting the **LGBTIQ community** as a member of The Welcome Here Project (a successor to the Safe Place Project) and attending training on domestic and family violence in the LGBTIQ community.

Service improvements & highlights

We launched our new website townsvillecommunity.law in 2021. We've added accessibility features including Browsealoud's text-to-speech plugin, which reads website content out loud for people with a vision impairment, low literacy, or dyslexia.

Our website also translates content into 99 community languages, with an option to read website content aloud in that language.

We have continued efforts to make our office more welcoming to Aboriginal and Torres Strait Islander people with an Acknowledgement of Country plaque from Kinya Lerrk (right) in our reception area.



Our service started returning to comparatively normal operations after two years of fluctuating impacts from the COVID-19 pandemic.

Volunteer & pro bono contributions

Townsville Community Law's volunteer roster was affected by the ongoing, unpredictable COVID-19 situation through 2021-2022.

Townsville Community Law deeply appreciates the volunteer contributions of:

29 solicitors and barristers - Nic Allen, Karina Andrew, Callum Argæet, Robert Ballais, Donna Chown, Nikki Dawson, Diana Falcomer, Leah Harms, Nick Hay, Elaine Ho, Kellie Hopkins, Matt Jackson, Mathai Joshi, Ralph Lake, Claudia Leslie, Merissa Martinez, Andrew Maxwell, Deanna Musumeci, Rowan Pack, Rayarna Richey, Alison Ryder, Sarah Singh, Patrick Staunton, Daisy Stone, Claire Sullivan, Chris Volpi, Simon Walker, Hannah Wilkinson, and Stephen Willis.

Ongoing pro bono support from Clayton Utz and MinterEllison.

9 law students - Matthew Bonato, Kristen Burey, Abbey Currin, Ashley Dechaufepie, Karyna Hansen, Joseph Kurtin, Karli Millar, Natalie O'Connor, and Venice Oge.

13 Clinical Legal Studies students - Madeline Ahearn, Joshua Anderson, Breanna Benedetti, Aimee Broomhall, Veronica Brown, Dylan Ginns, Nicole Ketan, Natalie O'Connor, Jane Ramo, Holly Reincastle, Murray Roache, Janai Tassel, and Jordan Zanussi.

7 Management Committee members - Jeremy Audas, Saskia ten Dam, Kellie Hopkins, Chris Mills, Arthur Schulz, and Calum Kippin.

and **dozens of Seniors Creating Change members.**

Funding & partnerships

Townsville Community Law acknowledges its funders, partners, and peak bodies.



Australian Government
Attorney-General's Department



Queensland
Government



College of
Business, Law
& Governance



Townsville Community Law Inc

ABN: 95 265 387 091

Financial Statements

For the Year Ended 30 June 2022

Townsville Community Law Inc

ABN: 95 265 387 091

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For the Year Ended 30 June 2022

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Townsville Community Law Inc 2022

ABN: 95 265 387 091

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	3	1,730,920	1,981,988
Employee benefits expense		(1,089,874)	(1,234,471)
Depreciation and amortisation expense		(69,888)	(72,383)
Other expenditure	4	(467,655)	(574,493)
Finance costs		(2,048)	(5,866)
Surplus (Deficit) for the year		101,455	94,775
Other comprehensive income for the year		-	-
Total comprehensive income for the year		101,455	94,775

The accompanying notes form part of these financial statements.

Townsville Community Law Inc 2022

ABN: 95 265 387 091

Statement of Financial Position As At 30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,751,372	1,591,612
Trade and other receivables		304	21,160
TOTAL CURRENT ASSETS		<u>1,751,676</u>	<u>1,612,772</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	9,092	80,047
TOTAL NON-CURRENT ASSETS		<u>9,092</u>	<u>80,047</u>
TOTAL ASSETS		<u>1,760,768</u>	<u>1,692,819</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	86,191	51,198
Lease liabilities		-	68,499
Employee benefits	8	233,923	233,923
TOTAL CURRENT LIABILITIES		<u>320,114</u>	<u>353,620</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>320,114</u>	<u>353,620</u>
NET ASSETS		<u>1,440,654</u>	<u>1,339,199</u>
EQUITY			
Reserves		111,234	111,234
Retained surplus		1,329,420	1,227,965
TOTAL EQUITY		<u>1,440,654</u>	<u>1,339,199</u>

The accompanying notes form part of these financial statements.

Townsville Community Law Inc 2022

ABN: 95 265 387 091

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

2022

	Retained Surplus	Relocation Reserves	Redundancy Reserves	Total
	\$	\$	\$	\$
Balance at 1 July 2021	1,227,965	22,000	89,234	1,339,199
Total comprehensive income for the year	101,455	-	-	101,455
Balance at 30 June 2022	1,329,420	22,000	89,234	1,440,654

2021

	Retained Surplus	Relocation Reserves	Redundancy Reserves	Total
	\$	\$	\$	\$
Balance at 1 July 2020	1,133,190	22,000	89,234	1,244,424
Total comprehensive income for the year	94,775	-	-	94,775
Balance at 30 June 2021	1,227,965	22,000	89,234	1,339,199

The accompanying notes form part of these financial statements.

Townsville Community Law Inc 2022

ABN: 95 265 387 091

Statement of Cash Flows For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	1,751,003	1,965,385
Payments to suppliers and employees	(1,521,504)	(1,684,633)
Interest received	808	2,436
Interest paid	(2,048)	-
	<u>228,259</u>	<u>283,188</u>
Net cash provided by/(used in) operating activities	11	
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of plant and equipment	-	100
	<u>-</u>	<u>100</u>
Net cash provided by/(used in) investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of finance lease commitments	(68,499)	(63,476)
	<u>(68,499)</u>	<u>(63,476)</u>
Net cash provided by/(used in) financing activities		
Net increase/(decrease) in cash and cash equivalents held	159,760	219,812
Cash and cash equivalents at beginning of year	1,591,612	1,371,800
	<u>1,751,372</u>	<u>1,591,612</u>
Cash and cash equivalents at end of financial year	5	

The accompanying notes form part of these financial statements.

Townsville Community Law Inc 2022

ABN: 95 265 387 091

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

1 Basis of Preparation

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances. Areas involving a higher degree of estimation are outlined in the accounting policies below.

2 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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Significant Accounting Policies

(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 payable are stated inclusive of GST.

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) Leases

At inception of a contract, the Association assesses whether a lease exists.

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.

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

2 Significant Accounting Policies

(e) Leases

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.

(f) Property, plant and equipment

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

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a diminishing value basis over the assets useful life to the Association, commencing when the asset is ready for use.

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

Fixed asset class	Depreciation rate
Furniture, Fixtures and Fittings	11 - 67%
Office Equipment	40 - 67%

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.

(g) Trade and other payables

These amounts represent liabilities for goods and services provided to the association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(h) 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 .

Townsville Community Law Inc 2022

ABN: 95 265 387 091

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

2 Significant Accounting Policies

(i) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

3 Revenue

	2022	2021
	\$	\$
Cash flow boost	-	37,500
Clinical Program Fees	7,370	8,860
CLSP Funding - Recurrent (Commonwealth)	228,442	224,353
CLSP Funding-Recurrent (State)	565,602	315,313
Coronial Assistance Legal Service	167,867	165,000
Council on the Ageing Grant	1,000	1,909
DCDSS Community Recovery	-	111,250
QLD Dept SCSATSIP	511,742	639,179
Dept CHDE (FNQ Monsoon) Qld	2,605	-
Family Advocacy & Support	31,000	31,000
Interest Received	808	3,208
Program Management Fee	206,553	248,370
Subscriptions & Donations	376	1,408
Services Generated - Other	550	610
Travel Subsidies	600	-
COVID-19 Legal Assistance Grant	-	160,842
ICT COVID Grant	-	33,000
Other Income	6,405	186
Total Revenue	1,730,920	1,981,988

Townsville Community Law Inc 2022

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

4 Other Expenditure

	2022	2021
	\$	\$
Accountancy fees	6,499	5,950
Advertising & promotions	3,476	5,686
Cleaning/rubbish removal	10,754	10,785
General expenses	14,636	27,039
Insurances	6,755	6,598
IT expenses	11,756	81,295
Legal publications	982	657
NALCLC levy	9,600	7,839
Office expenses	7,833	6,741
Practising certificates	4,237	6,338
Programming and planning	223,168	248,370
Rent	46,367	39,816
Repairs and maintenance	3,149	10,922
SLASS service promotion	9,663	13,871
Subscriptions	10,010	9,924
Telephone & internet	18,621	17,862
Travel, conferences and accommodation	43,850	40,455
Other Expenses	36,299	34,345
Total Other Expenditure	467,655	574,493

5 Cash and Cash Equivalents

	2022	2021
	\$	\$
Bendigo Bank	1,751,372	1,591,412
Petty Cash Float	-	200
Total Cash and Cash Equivalents	1,751,372	1,591,612

6 Property, plant and equipment

	2022	2021
	\$	\$
Furniture, fixtures and fittings		
At cost	93,463	117,127
Accumulated depreciation	(84,371)	(103,067)
Total furniture, fixtures and fittings	9,092	14,060
Right-of-Use - Buildings		
At cost	-	131,974
Accumulated depreciation	-	(65,987)
Total Right-of-Use - Buildings	-	65,987
Total property, plant and equipment	9,092	80,047

Townsville Community Law Inc 2022

ABN: 95 265 387 091

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

7 Trade and Other Payables

	2022	2021
	\$	\$
Trade payables	77,246	42,695
FBT Liability	-	(3,155)
GST payable	-	1,248
Superannuation payable	8,945	11,277
Bendigo Bank Credit Card	-	(867)
Trade and Other Payables	86,191	51,198

8 Employee Benefits

	2022	2021
	\$	\$
Long service leave	101,105	101,105
Annual leave	132,818	132,818
Total Employee Benefits	233,923	233,923

9 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

10 Commitments

The association had no commitments for expenditure as at 30 June 2022 (30 June 2021: None).

11 Cash Flow Information

Reconciliation of surplus for the year to net cash provided by operating activities:

	2022	2021
	\$	\$
Surplus for the year	101,455	94,775
Non-cash flows in surplus:		
depreciation	69,888	72,383
- loss/(gain) on disposal of assets	1,067	1,004
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	20,893	(14,166)
- increase/(decrease) in trade and other payables	34,956	27,829
- increase/(decrease) in employee benefits	-	101,363
Cashflows from operations	228,259	283,188

12 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Townsville Community Law Inc

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Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' 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*.



Responsible person
Jeremy Audas (President)



Responsible person
Calum Kippin (Treasurer)

Dated this20th..... day ofSeptember..... 2022

Independent Auditor's Report to the Members of Townsville Community Law Inc.

Opinion

We have audited the special purpose financial report of Townsville Community Law Inc (the Association), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the 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 responsible persons' declaration.

In our opinion, the financial report of the Association 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) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020)*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance and cash flows for the year then ended; and
- (b) 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* and the *Associations Incorporation Regulation (Qld) 1999*.

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 ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the committee of managements financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act (Qld) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020)*. 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 of Management for the Financial Report

The committee of management of the Association 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 *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act (Qld) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2020)* and the needs of the members. The committees responsibility also includes such internal control as determined 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 committee of management are 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 committee of management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report to the Members of Townsville Community Law Inc. (cont.)

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 the 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of those charged with governance'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity 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 those charged with governance 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 the audit.

Crowe Audit Australia
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Tracey Mayhew
Associate Partner
Townsville, 19 / 09 / 2022