



Townsville Community Law Inc

2022-2023 Annual Report

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Changes and consolidation

After years of COVID-19 disruptions to Townsville Community Law operations, 2022-2023 saw many things return to normal, some services cease or remain on hiatus, and some services consolidate or rebound.

Our evening advice clinics and volunteer roster continued its consolidation and growth, with more volunteers coming on board.

We consolidated a regular presence at outreach clinics, collaborating with well-established local services.

Our longstanding Clinical Legal Studies offering was on hiatus throughout 2022-2023, but we took the opportunity to promote enrolments in the subject while it was on hold.

We ceased our engagement as a Family Advocacy and Support Service duty lawyer in August 2022.

While there were a few staffing changes in 2022-2023, we were delighted to welcome skilled, experienced, and enthusiastic new team members.

We look forward to a productive 2023-2024.

- The Management Committee and staff team

Townsville Community Law acknowledges the traditional custodians of the lands and waters on which we meet and do business, and pay our respects to Elders past and present.

Arrivals

Solicitors

Hollie Clark

Jackson Mallory

Intake & Support Workers

Stephanie Weidemann

Melina Luther

Management Assistant

Cara Cortabitarte

Departures

Solicitors

Abby Cone

Intake & Support Workers

Cheryl Bonnefin

Management Assistant

Ellie Musa

Our work

Community Legal Services Program

The Community Legal Service Program (CLSP) is jointly funded by Queensland and the Commonwealth to provide legal assistance services to financially disadvantaged people.

In 2022-2023 Queensland contributed 59% of CLSP funding, while the Commonwealth contributed 41% of CLSP funding.

2022-2023 marked the mid-way point in the current 2020-2025 CLSP agreement. Five-year funding agreements allow community legal centres to plan and develop services more comprehensively than is usually possible under shorter service agreements.

In June 2023, the Commonwealth Attorney-General the Hon Mark Dreyfus KC MP announced an independent review of the National Legal Assistance Partnership. This independent review will significantly shape the 2025-2030 CLSP Agreement.

Our CLSP work is divided into three broad areas:

1

Social Security
Rights Service

2

Human Rights and
Civil Law Service

3

Family Law Service

Social Security Rights Service

We provide a specialised service for people who have experienced Centrelink claim refusals, debts, and cancellations.

We provided extensive representation services in the Administrative Appeals Tribunal for people affected by Centrelink decisions adversely affecting pensions, benefits, and allowances.

Throughout 2022-2023, we also engaged extensively with Economic Justice Australia, the peak body for community legal centres providing social security rights services. As part of this engagement and membership, Townsville Community Law solicitor Abby Cone:

- * Met with the Secretary of the Department of Social Services to advocate for changes to Centrelink debt policy to assist victim survivors of family violence, and



- * Gave evidence at the Senate Inquiry Into the Extent and Nature of Poverty in Australia regarding the interaction between social security and poverty (Twitter post pictured above).

CASE STUDY - THERESE

Therese, aged 38, is an African woman who entered Australia under the refugee family reunion program six years ago. Therese has experienced severe domestic violence from her husband over many years. Her husband dominated her, forcing her to hand over all financial control to bank accounts and her myGov login. He bullied, manipulated, and coerced her into claiming a Centrelink benefit at the single rate. From that point, Therese had no control over the bank account and her husband saw all the benefit of the higher rate of payment. Therese realised that the Centrelink claim might result in criminal prosecution and became very worried. Therese engaged with a local support service and disclosed her concerns about the Centrelink issue. A support worker arranged an appointment with our solicitor at our regular outreach clinic at that community support service.

Townsville Community Law's solicitor collaborated with the community support service to fully advise Therese on her legal issue and options. Therese decided to make a voluntary written disclosure to Centrelink. We worked with the community support service to draft that written disclosure, setting out Therese's personal circumstances including the history of domestic violence and financial control. As a result of that collaborative assistance, Centrelink decided not to raise a debt after considering all of the information and circumstances.

Therese reports reduced anxiety and stress as a result of Centrelink's decision. Her informed decision to make voluntary admissions at an early stage reduced legal and financial risks that would have increased in complexity and severity if left unchecked. Future potential costs to the justice system and other government and non-profit agencies have also been minimised or avoided.

Human Rights and Civil Law Service

Our Human Rights and Civil Law service assists clients with a broad range of issues across human rights and anti-discrimination, consumer law, debt, neighbourhood and other minor civil disputes, guardianship, and administrative law.

Clients can access initial legal advice appointments at evening advice clinics, outreach clinics, and in the daytime with staff solicitors.

We provide a scaled level of assistance in line with our casework guidelines. This might include a small amount of work drafting a letter or other documents beyond an initial appointment (a Legal Task), help with correspondence and negotiation, or ongoing Court or Tribunal representation.

As part of our Human Rights and Civil Law Service, Townsville Community Law has completed legal policy and law reform submissions for the Queensland Parliament's Inquiry into Serious Vilification and Hate Crimes, amongst others.

CASE STUDY - BELLA

Townsville Community Law's solicitor saw Bella, aged 34, at an outreach clinic. Bella told us that she had fallen victim for a sophisticated text message spoofing scam. Bella received a text message apparently from her bank, saying that there was some unusual activity on her bank account, provided her with a reference number, and said that they would contact her. Bella saw that the text message was in the same phone conversation thread as other legitimate text messages from her bank. About an hour later, Bella received a phone call from someone claiming to be from her bank, and caller ID gave her a number for the incoming call. Bella googled that number and found it was a legitimate phone number for her bank. The caller also had several elements of Bella's personal information which made the whole situation even more convincing.

The caller advised Bella that her account had been compromised and assisted her in transferring the rest of her savings into a new bank account. Within a few hours, Bella realised that she had experienced a sophisticated "spoofing" text message fraud and had lost \$13,000.

Bella complained to her bank. The bank's fraud investigation team took much longer than they estimated. Bella had to constantly follow up with the bank on the investigation and internal complaint. Every time Bella called her bank, she was on hold for hours.

Our solicitor reviewed the bank's Electronic Banking terms and conditions for Bella, found their relevant policies, and assisted Bella in drafting emails based on those documents.

Bella was a capable client who was able to run her own banking complaint after receiving legal advice and guidance at various steps of the complaint. Townsville Community Law didn't need to run Bella's legal matter from beginning to end – Bella was able to effectively self-advocate with scaled, discrete legal assistance services from Townsville Community Law along the way.

After negotiating with the bank, Bella received a settlement offer from the bank and decided to settle. While that settlement amount did not fully compensate Bella's losses, Bella acknowledged that it avoided costs, delays and uncertainties that she would otherwise have to endure as part of a more protracted banking dispute.

Family Law Service

We provide legal advice on domestic and family violence, parenting and property issues, child protection concerns, and divorce at our evening and outreach clinics.

Given high demand and other factors, Townsville Community Law can generally only provide initial legal advice in these areas of law and cannot provide ongoing legal assistance services.

Clients access our family law services through self-referral, referral from the Family Relationships Centre as part of the Family Dispute Resolution intake process, or through warm referrals (eg, by contacting a community support service at which we provide an outreach clinic).

Townsville Community Law provided Duty Lawyer services at the Federal Circuit and Family Court of Australia as part of Legal Aid Queensland's Family Advocacy and Support Service until August 2022. We have now ceased engagement as a FASS provider.

Experiential learning

Our Clinical Legal Studies offering was on pause throughout 2022-2023, but we took the opportunity to promote the subject at JCU Market Day, O Week, and at the JCU Legal Studies Conference for high school students.



Above: Principal Solicitor Bill Mitchell presented at the 2022 James Cook University Legal Studies Conference.

Below: Solicitor Sheridan Spencer and JCU Law Student Society representatives discussed Clinical Legal Studies with prospective students at JCU events including O Week and Market Days.



Our work

Services for older people

Townsville Community Law provides a number of services and activities for older people.

These services are funded by the Queensland Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (which became the Department of Child Safety, Seniors and Disability Services in May 2023), with the exception of Seniors Creating Change which is largely self-funded.

Townsville Community Law has built considerable expertise in the rights of older persons over the years. Our clients benefit from our solicitor-intake and support worker model, and our staff members are regularly invited by community groups and peers to present on elder abuse and financial exploitation issues.

Progress continues towards a Convention on the Rights of Older Persons. Townsville Community Law remains engaged with United Nations Open-Ended Working Group on Ageing debates, negotiation and drafting activities. Our Principal Solicitor Bill Mitchell is national CLC peak body Community Legal Centres Australia's delegate to UNOEWGA sessions.

Townsville Community Law's services and activities for older people include:

1

Seniors Legal and Support Service

2

Seniors Financial Protection Service

3

Seniors Creating Change

Seniors Legal and Support Service

We provide legal and support services to older people who are experiencing, or are at risk of experiencing, elder abuse and financial exploitation.

Elder abuse can take many forms including 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.

We marked World Elder Abuse Awareness Day in 2023 with a presentation at Townsville Multicultural Support Group, where we consulted with Culturally and Linguistically Diverse community members on what Respect as We Age means (below, and above right).



Seniors Financial Protection Service

We provide information, advice and referrals to people over the age of 50 on decisions that will affect their finances in later life.

These decisions may include 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 has returned to its outreach-based model in 2022-2023 at events including:

- * The Aged Care Expo
- * Safer Communities Event
- * Our Townsville.

COMMUNITY LEGAL EDUCATION

Our Seniors Legal and Support Service and Seniors Financial Protection Service maintained a busy schedule of community legal education events, including:

- * Elder abuse presentations at the Kirwan Health Campus, Wellways, and Lotus Place (amongst others)
- * Collaborating with Mentally Health Cities Townsville on Older Persons' Mental Health and Wellbeing events.
- * Contributing to specialist networks including Dovetail, Townsville's integrated response to Domestic and Family Violence.

Seniors Creating Change

Seniors Creating Change is a community group advocating for the rights of older people - in song.

Seniors Creating Change continued performing and initiating peer-led conversations at events and venues including:

- * The Seniors' Expo
- * Aged care facilities including Bolton Clarke Glendale, Carinity Fairfield Grange, and Ozcare Magdalene Village Trebonne
- * Community events including the St Matthew's Church Fete, the Dam Fine Rally, and Mentally Health Cities Townsville's Older Persons' Mental Health and Wellbeing event.

www.seniorscreatingchange.org.au



Our work

Veterans' Legal Service

Veterans' Legal Service

We provide an outreach-based Veterans' Legal Service at The Oasis Townsville on Tuesday and Thursday mornings.

We have provided veterans and ADF members who have begun thinking about transitioning to civilian life with advice, assistance and representation on veterans' entitlements, consumer complaints, family law, and a variety of civil disputes.

Since Townsville Community Law started delivering the Veterans' Legal Service in April 2022, we have been fortunate to recruit expert staff members with lived experience of the issues affecting veterans and their families.

While the Veterans' Legal Service is predominantly an outreach service at The Oasis Townsville, our solicitor and intake and support worker can assist clients from the Torres Strait to Mackay.

The Veterans' Legal Service was officially launched in March 2023 (below).



COMMUNITY LEGAL EDUCATION

Veterans' Legal Service staff members have maintained a busy schedule of community legal education events including:

- Presenting to TPI Veterans
- Meeting representatives from veterans' groups during regional outreach trips to Cairns and Mackay
- Submitting an article for Legacy's "The Flame".

Our work

Queensland Coronial Legal Service

Townsville Community Law provides legal advice, assistance and representation to family members of deceased persons in coronial and related processes.

Caxton Legal Centre and Townsville Community Law deliver the statewide Queensland Coronial Legal Service, with Townsville Community Law primarily responsible for matters in the Northern Coroner's District and the Central Coroner's District.

This year, Townsville Community Law represented family members in a number of high-profile and significant coronial inquests that are on the public record.

Disaster Legal Assistance Model Plan

Townsville Community Law's Principal Solicitor Bill Mitchell continued the rollout of the Disaster Legal Assistance Model Plan.

The Queensland Department of Justice and Attorney-General provided further funding for this project to develop legal assistance sector planning for, and responding to disasters.

As part of the project, Bill led planning processes in Townsville, Mackay, and Toowoomba and contributed to statewide forums and networks.

MANAGEMENT COMMITTEE MEMBERS IN 2022-2023

Townsville Community Law's Management Committee brings considerable expertise and skill to its governance duties. Throughout the 2022-2023 financial year, Management Committee members included:

- * Jeremy Audas, President (until 26 September 2022 AGM).
- * Kellie Hopkins, President (from 26 September 2022 AGM), Management Committee member (until 26 September 2022 AGM)
- * Saskia ten Dam, Secretary
- * Calum Kippin, Treasurer
- * Arthur Schulz, Management Committee member
- * Stephanie Naunton, Management Committee member (from 26 September 2022).

Our clients

Demographics

38%

Had a disability or long-term health condition.

2021 Census:
Townsville 29%
Queensland 29%
Australia 28%

23%

Were aged 65+.

2021 Census:
Townsville 16%
Queensland 17%
Australia 17%

14%

Identified as Aboriginal and/or Torres Strait Islander

2021 Census:
Townsville 9%
Queensland 5%
Australia 3%

Townsville Community Law's 2022-2023 data demonstrates that our services are directed to people experiencing vulnerability, disadvantage, and financial disadvantage.

"Financial disadvantage" includes when clients:

- * Receive Centrelink benefits as their main source of income,
- * Have an income equal to or below the Henderson Poverty Line,
- * Cannot access finances temporarily due to circumstances out of their control (eg people experiencing family violence who cannot access finances without risk to their personal safety or the safety of others),
- * Amongst other indicators.

Several 2022-2023 client demographic groups significantly exceeded 2021 Census demographic data for the broader Townsville, Queensland, and Australian population.

This included people with disability or other long-term health conditions, people aged 65+, and people identifying as Aboriginal and/or Torres Strait Islander.

6%

were experiencing, or at risk of homelessness.

52%

Had low, or no income.

77%

of all clients were experiencing financial disadvantage

100%

of CLSP clients receiving representation services were experiencing financial disadvantage.

Our services

Throughout 2022-2023, all Townsville Community Law services delivered:

3,224

Referrals to other services or basic legal information

1,680

Instances of legal advice or help with legal tasks

144

Concluded Court Tribunal or other representation services

74

Community legal education activities and resources

39

Law reform and stakeholder engagement activities

MAIN OFFICE

2/181 Sturt Street, Townsville 4810
9am-5pm Monday to Friday
Closed 1pm-2pm

Secondary office
11/175 Sturt Street, Townsville.

Evening clinics
2/181 Sturt Street, Townsville.
6pm-8pm Thursday legal advice clinic.

Outreach venues

Prospect/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

The Women's Centre
118 Charles Street,
Aitkenvale

9am-1pm Second
Tuesday each month

NQDVRS

390 Flinders Street,
Townsville

9am-1pm Third
Friday each month

The Oasis Townsville
1 Staging Camp Ave,
Oonoonba

9am-1pm Tuesday
and Thursday

Supporters and Partners

Townsville Community Law acknowledges and values the contributions made by volunteers, funding bodies, partners, and supporters.

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SOLICITORS AND BARRISTER VOLUNTEERS

Karina Andrew,
Callum Argaet,
Robert Ballais,
Leah Harms,
Nick Hay,
Kellie Hopkins,
Andrew Maxwell,
Deanna Musumeci,
Rowan Pack,
Rayarna Richey,
Isabella Russo,
Alison Ryder,
Sarah Singh,
Patrick Staunton,
Anthony Sturgeon, &
Simon Walker.

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EVENING ADVICE CLINIC VOLUNTEERS

Jo Daniels,
Cassie Fisher,
Karyna Hansen,
Andrew Jolly,
Joseph Kurtin,
Karli Millar,
Bryan Moss,
Natalie O'Connor,
Joshua Pether,
Isabella Russo,
Andrew Scott, &
Daniel Toohey.

ONGOING PRO BONO SUPPORT AND ASSISTANCE

Clayton Utz,
HopgoodGanim Lawyers,
Barry Nilsson, &
Christopher Schaffer of
Counsel.

MANAGEMENT COMMITTEE MEMBERS

Jeremy Audas, Kellie
Hopkins, Calum Kippin,
Stephanie Naunton,
Arthur Schulz, &
Saskia ten Dam.

and SENIORS CREATING CHANGE MEMBERS

FUNDERS AND PARTNERS



Community
Legal Centres
Queensland



Community Legal Centres
Australia

Townsville Community Law Inc

ABN: 95 265 387 091

Financial Statements

For the Year Ended 30 June 2023

Townsville Community Law Inc

ABN: 95 265 387 091

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For the Year Ended 30 June 2023

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Townsville Community Law Inc

ABN: 95 265 387 091

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2023

		2023	2022
	Note	\$	\$
Revenue and other income	3	1,925,470	1,730,920
Employee benefits expense		(1,313,958)	(1,089,874)
Depreciation and amortisation expense		(3,029)	(69,888)
Finance costs		(429)	(2,048)
Other expenses	4	(656,569)	(467,655)
Surplus (Deficit) for the year		(48,515)	101,455
Total comprehensive income for the year		(48,515)	101,455

The accompanying notes form part of these financial statements.

Townsville Community Law Inc

ABN: 95 265 387 091

Statement of Financial Position As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,696,472	1,751,372
Trade and other receivables		3,847	304
TOTAL CURRENT ASSETS		<u>1,700,319</u>	<u>1,751,676</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	6,063	9,092
TOTAL NON-CURRENT ASSETS		<u>6,063</u>	<u>9,092</u>
TOTAL ASSETS		<u>1,706,382</u>	<u>1,760,768</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	80,320	86,191
Employee benefits	8	233,923	233,923
TOTAL CURRENT LIABILITIES		<u>314,243</u>	<u>320,114</u>
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		<u>314,243</u>	<u>320,114</u>
NET ASSETS		<u>1,392,139</u>	<u>1,440,654</u>
EQUITY			
Reserves		111,234	111,234
Retained earnings		1,280,905	1,329,420
TOTAL EQUITY		<u>1,392,139</u>	<u>1,440,654</u>

The accompanying notes form part of these financial statements.

Townsville Community Law Inc

ABN: 95 265 387 091

Statement of Changes in Equity For the Year Ended 30 June 2023

2023

	Retained Surplus	Relocation Reserves	Redundancy Reserves	Total
	\$	\$	\$	\$
Balance at 1 July 2022	1,329,420	22,000	89,234	1,440,654
Deficit for the year	(48,515)	-	-	(48,515)
Balance at 30 June 2023	1,280,905	22,000	89,234	1,392,139

2022

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

The accompanying notes form part of these financial statements.

Townsville Community Law Inc

ABN: 95 265 387 091

Statement of Cash Flows For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	1,921,016	1,751,003
Payments to suppliers and employees	(1,976,576)	(1,521,504)
Interest received	909	808
Interest paid	(249)	(2,048)
Net cash provided by/(used in) operating activities	11 <u>(54,900)</u>	<u>228,259</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of lease liabilities	-	(68,499)
Net cash provided by/(used in) financing activities	<u>-</u>	<u>(68,499)</u>
Net increase/(decrease) in cash and cash equivalents held	(54,900)	159,760
Cash and cash equivalents at beginning of year	<u>1,751,372</u>	<u>1,591,612</u>
Cash and cash equivalents at end of financial year	5 <u><u>1,696,472</u></u>	<u><u>1,751,372</u></u>

The accompanying notes form part of these financial statements.

Townsville Community Law Inc

ABN: 95 265 387 091

Notes to the Financial Statements For the Year Ended 30 June 2023

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 judgments 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.

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 2023

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.

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 and impairment.

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Significant Accounting Policies

(f) Property, plant and equipment

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a diminishing basis over the asset's 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, those 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.

(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.

Townsville Community Law Inc

ABN: 95 265 387 091

Notes to the Financial Statements For the Year Ended 30 June 2023

3 Revenue and Other Income

	2023	2022
	\$	\$
- Clinical Program Fees	-	7,370
- CLSP Funding - Recurrent (Commonwealth)	232,127	228,442
- CLSP Funding-Recurrent (State)	622,616	565,602
- Coronial Assistance Legal Service	171,785	167,867
- Council on the Ageing Grant	-	1,000
- QLD Dept SCSATSIP	587,332	511,742
- Dept CHDE (FNQ Monsoon) Qld	14,736	2,605
- Family Advocacy & Support	5,167	31,000
- Interest Received	908	808
- Program Management Fee	265,354	206,553
- Subscriptions & Donations	1,012	376
- Service Generated - Other	1,310	550
- Travel Subsidies	6,857	600
- Sundry income	458	6,405
- Organisational Self-Funding	9,699	-
- Other Grants	6,109	-
Total revenue and other income	1,925,470	1,730,920

4 Other expenses

	2023	2022
	\$	\$
Accountancy fees	7,176	6,499
Advertising and promotions	2,234	3,476
Cleaning and rubbish removal	10,843	10,754
General expenses	2,849	14,636
Insurance	7,321	6,755
IT expenses	9,230	11,756
Legal publications	425	982
NACLCL levy	8,600	9,600
Office expenses	10,323	7,833
Other Expenses	41,515	36,300
Outreach costs	54,982	14,954
Practising certificates	5,030	4,237
Programming and planning	265,354	223,168
Rent	122,859	46,367
Repairs and maintenance	10,505	3,149
SLASS service promotion	12,783	9,663
Staff training and conferences	54,203	26,209
Subscriptions	9,531	10,010
Telephone and internet	16,477	18,621
Travel - other	4,329	2,686

Townsville Community Law Inc

ABN: 95 265 387 091

Notes to the Financial Statements For the Year Ended 30 June 2023

4 Other expenses

	2023	2022
	\$	\$
Total other expenses	656,569	467,655

5 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	1,696,472	1,751,372
Total cash and cash equivalents	1,696,472	1,751,372

6 Property, Plant and Equipment

Furniture, fixtures and fittings		
At cost	93,463	93,463
Accumulated depreciation	(87,400)	(84,371)
Total furniture, fixtures and fittings	6,063	9,092
Total property, plant and equipment	6,063	9,092

7 Trade and Other Payables

	2023	2022
	\$	\$
CURRENT		
Trade payables	61,744	77,246
GST payable	1,652	-
Superannuation payable	15,590	8,945
Other payables	1,334	-
Total trade and other payables	80,320	86,191

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

8 Employee Benefits

	2023	2022
	\$	\$
Current liabilities		
Long service leave	101,105	101,105
Other employee benefits	132,818	132,818
Total employee benefits	233,923	233,923

Townsville Community Law Inc

ABN: 95 265 387 091

Notes to the Financial Statements For the Year Ended 30 June 2023

9 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2023 (30 June 2022:None).

10 Commitments

The association had no commitments for expenditure as at 30 June 2023 (30 June 2022: None)

11 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

	2023	2022
	\$	\$
Result for the year	(48,515)	101,455
Cash flows excluded from result attributable to operating activities		
Non-cash flows in profit:		
- depreciation	3,029	69,888
- net gain on disposal of property, plant and equipment	-	1,067
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(3,543)	20,894
- increase/(decrease) in trade and other payables	(5,871)	34,955
Cashflows from operations	<u>(54,900)</u>	<u>228,259</u>

12 Events Occurring After the Reporting Date

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

ABN: 95 265 387 091

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*.

Calum Kippin

Responsible person

Kellie Hopkins

Responsible person

Dated

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 2023, 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*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013* and the 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 (including Independence Standards)* (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 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* 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

Tracey Mayhew
Partner
Townsville, 20/11/2023