

# *NORTH WEST COMMUNITY LEGAL CENTRE INC.*

COORDINATOR'S REPORT TO MANAGEMENT COMMITTEE

2018/2019

Presented at the NWCLC Annual General Meeting – 20 September  
2019

# NORTH WEST COMMUNITY LEGAL CENTRE INC.

## *Contents:*

Staff Profile	2
Service Area	4
Service Agreement (Funding)	7
Priority Client Groups	8
Finances	9
Statistics	11
Future Direction	17

## *Abbreviations:*

ATSIL- Aboriginal and Torres Strait Islander Legal Service

CLC's – Community Legal Centre's

CLC TAS Inc. - Community Legal Centre's TAS Inc.

CLE – Community Legal Education

CLSP Plan – Community Legal Services Program Plan

LGA – Local Government Area

LNM – Legal Needs Mapping

NACLCC - National Associations of Community Legal Centre's

NGO – Non Government Organisation

NPA – National Partnership Agreement

"I didn't know you existed but am now very glad I do. I couldn't have got through this without your help"

- Client

## NWCLC – North West Community Legal Centre

### STAFF PROFILE

The NWCLC under its Service Agreement between the State and Federal Governments is required to provide an outline each year as to the staffing profile, allocation of particular roles within the organisation and allocated funding to each area.

The National Association of Community Legal Centre's position on staffing levels is that Centre's can only be truly fully operational and have impact when a minimum of 6 FTE positions are in place ranging between frontline legal services, social work and administration.

For the first time this year the NWCLC has been staffed with an employee compliment of 5.13 FTE.

The ability to grow the staffing level to this capacity comes from a realisation of need within the community and financial management from the Management Committee.

Current staff members include:

<i>COORDINATOR / PRINCIPAL LEGAL PRACTITIONER (GENERALIST)</i>	<i>CHRIS YOUNG</i>
<i>LEGAL PRACTITIONER</i>	<i>HEW ROBERTSON</i>
<i>LEGAL PRACTITIONER</i>	<i>MATTHEW ROSE</i>
<i>LEGAL PRACTITIONER</i>	<i>JENNIFER DUNN</i>
<i>ADMINISTRATION</i>	<i>KAREN HARRIS</i>
<i>ADMINISTRATION ASSISTANT</i>	<i>PAT MORGAN</i>

Matthew Rose rejoined the team in the first half of 2019.

I thank all members of staff during the period for their efforts and dedication.

The sector in which we work is one where the demands of the roles and clients can be high. Your continued involvement is making a difference.

The table below outlines the staffing profiles of the NWCLC as at the date of this report as submitted to the CLC State Program Manager at the Tasmanian Department of Justice:

### Schedule 8 – Staff Profile and Legal Services Being Delivered by Service Provider

#### 2019/2020 Funding Agreement

<b>Position (Lawyer / Support Staff)</b>	<b>HOURS PER F/N</b>	<b>FTE</b>	<b>% Frontline Legal</b>	<b>% Admin</b>	<b>% OF FUNDS BY NPA</b>	<b>% OF FUNDS BY OTHER SOURCE</b>
<i>COORDINATOR / PRINCIPAL LEGAL PRACTITIONER (GENERALIST)</i>	76	1	60	40	100	0
<i>LEGAL PRACTITIONER</i>	76	1	100		100	0
<i>LEGAL PRACTITIONER</i>	76	1	100		100	0
<i>LEGAL PRACTITIONER</i>	38	0.5	100		100	0
<i>ADMINISTRATION</i>	63	0.82		100	100	0
<i>ADMINISTRATION ASSISTANT</i>	62	0.81		100	100	0
<b>TOTAL</b>	<b>391</b>	<b>5.13</b>				

<b>TOTAL</b>	
Full Time Equivalent	5.13
% Frontline Legal Services	3.1
% Administration	2.03

NWCLC employees receive salaries as set out under the Social, Community, Home Care and Disability Services Industry Award 2010. Legal Practitioners do not receive the same, or similar, level of income as Legal Aid Commission or Commonwealth counterparts.

The pay gap is a matter needing further review in the future discussions of National Partnership Agreements.

## SERVICE AREA

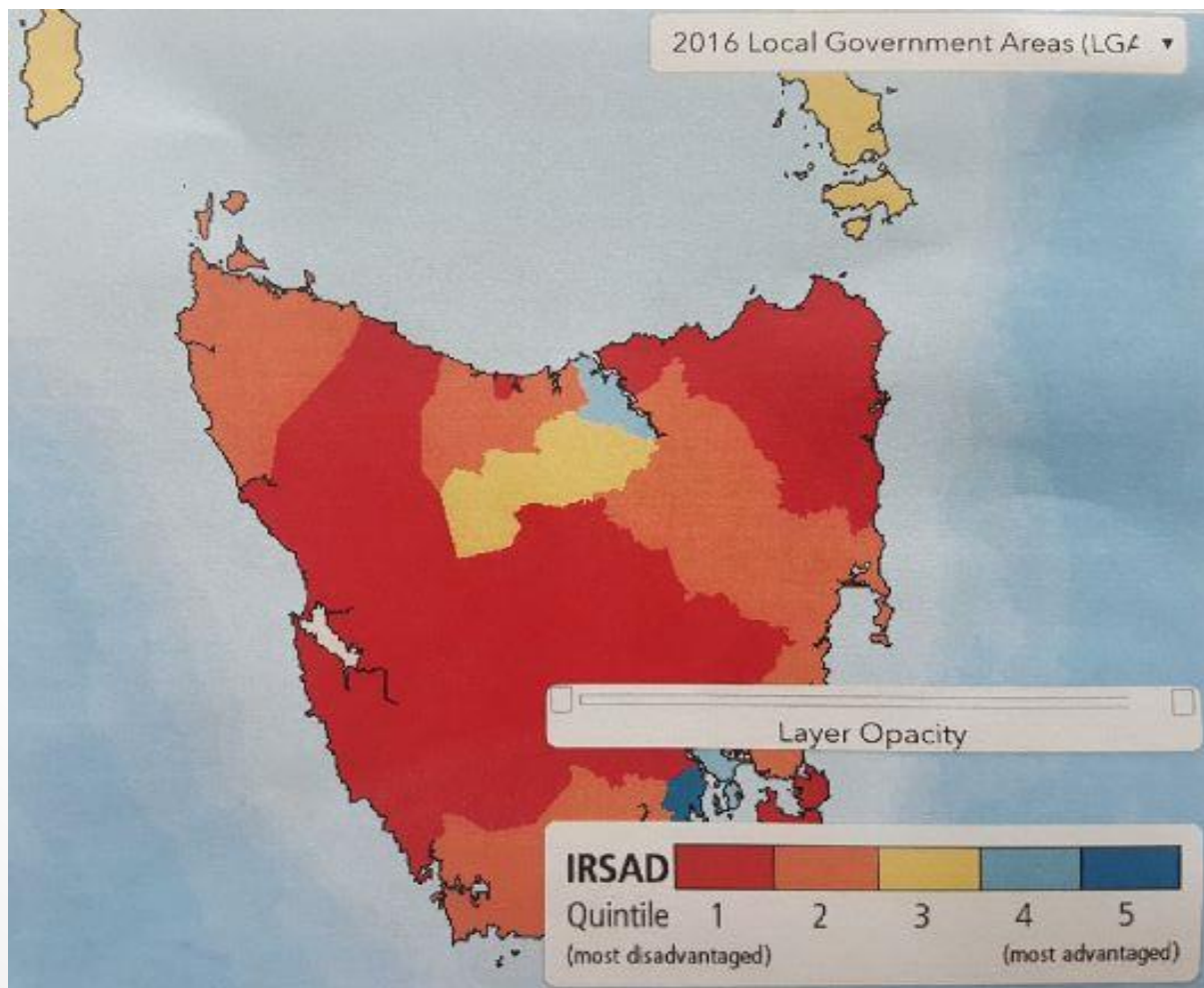
The following diagrams and data are sourced from the Australian Bureau of Statistics 2016 Census. The relevance to the NWCLC is particularly highlighted in the Index of Relative Socio-economic Disadvantage (IRSD).

This index provides a summary of the economic and social conditions of people and households within a given area.

A low score on the scale indicates greater disadvantage, e.g.:

- Many households with low income;
- Many households with no qualifications; or
- Many people in low skill occupations.

This is a particularly useful measure when assessing allocation of funds to disadvantaged areas.



Based on the 2016 data, all Local Government areas that fall within the NWCLC catchment area of service are in the lower 2 quintiles of disadvantage with the West Coast, Burnie and Devonport being in the most disadvantaged.

The data also confirms that the Local Government Areas within the NWCLC area of service are (all but for a couple of cases) below the national averages in terms of relative disadvantage.

The NWCLC area of service per the 2016 census lists the population at approximately 100,000 people.

	Population	Median Weekly Income	Median Household Income*	% of Population to have completed Year 12 or equivalent	Unemployment Rate	% of Population who need assistance for core activities
<b>National Avg.</b>	<b>24,992,860</b>	<b>\$877</b>	<b>\$47692</b>	<b>51.9</b>	<b>6.9</b>	<b>5.1</b>
Circular Head	8066	702	42328	22.6	4.9	4.6
<b>West Coast</b>	4167	607	41688	24.2	13.8	7
Waratah/Wynyard	13800	623	42002	26.7	7.5	8.2
Latrobe	11329	681	42832	26.3	6.4	6.3
King Island	1601	855	45322	33	3.3	4.3
Kentish	6224	602	37984	28.2	6.9	7.1
<b>Devonport</b>	25415	623	41171	28.4	8.5	8
Central Coast	8066	702	42328	22.6	4.9	4.60
<b>Burnie</b>	19348	651	43848	28.8	8.9	7.2

The data matches the experience of NWCLC with many clients from the 3 highlighted LGA's presenting with multiple legal and non-legal issues, mental health concerns and housing matters.

- **Burnie/Wynyard/Waratah**

Burnie is the most frequently visited Outreach location by the Centre.

We continued to work out of the Centrelink office once a week of a Friday for some time in 2018/19 however due to client and staff needs an interim change was made to utilize rooms at the Women Legal Service in Burnie. Thank you to both organisations for your support.

- **Smithton**

Staff at the Centre and at Wyndarra who are our partner in the project have maintained the SKYPE service.

The service will turn 5 in October 2017. Face to face visits on a monthly basis have slowed due to clients being seen via phone or SKYPE.

Thank you to the Wyndarra Staff who has again assisted over the last 12 months.

- **West Coast**

West Coast clients continue to be serviced mainly by telephone and by Outreach visits to the Hub in Queenstown. It is a fantastic building with centrally located services.

Other options include meeting clients in Zeehan and Rosebery at their respective Neighbourhood Houses.

- **King Island**

King Island continued to receive outreach services from the Centre this year.

A more regular and sustained service is needed.

- **Devonport / Latrobe / Kentish / Central Coast**

Client's from these Local Government Areas receive both telephone and face to face advice based on need and preference.

Depending on where a client lives in many cases influences the issues they face and how they interact with the NWCLC. The further a client lives from a major centre, the higher the probability that there will be transport or access to service issues.

Every effort is made to accommodate the client and their needs with at times email communication and telephone service however, where possible, in person appointments still serve to be the primary mechanism of advice.

The continued use of outreach services combined with limited use of technology is recommended.

## *Service Agreement with the Commonwealth and State of Tasmania (NPA)*

The National Partnership Agreement for Commonwealth funded Legal Assistance Services and the Tasmanian State Government were the NWCLC's two main sources of funding for the 2018/19 Financial Year.

*"The objective of this Agreement is a national legal assistance sector that is integrated, efficient and effective, focused on improving access to justice for disadvantaged people and maximising service delivery within available resource" – Part 2 National Partnership Agreement on Legal Assistance Services*

We acknowledge the contribution of both levels of government:



The NWCLC received a similar level of funding from the Commonwealth compared to last year and the State Government funding in place was repeated. The 2018/19 financial year saw a "top up" from the State Government that we are very grateful for.

The NWCLC continued to actively participate and inform a number of processes directly impacting the Centre's current and future operations:

- Participated productively in the Evaluation of the Tasmanian Legal Assistance sector that released its report in the first half of 2019;
- Explored more partnership options for delivery of services that target and meet the needs of clients;
- Be responsive to any changes in the sector environment;
- Acknowledge the effort of staff and support them in the roles in delivering these services;
- Completed outstanding tasks in our National Association of Community Legal Centre's Accreditation Plan seeing us reach Level 2 Accreditation with a move now to Phase 3 of the process; and
- Represented the Tasmanian CLC sector in the post release National Review into Commonwealth Legal Assistance Services that will inform the direction of the next National Partnership Agreement that is due to commence on 1 July 2020.



We are some time off seeing a version of the final NPA for the next 5 years. The possibility of their being a further 12 month “roll over” exists which may create further uncertainty.

The inclusion of all Aboriginal and Torres Strait Islander Legal Services funding under the NPA banner has also caused significant concern in the sector.

The need for clients to receive advice in relation to the numerous recent and current Royal Commissions also puts extra strain on the CLC sector.

### *PRIORITY CLIENT GROUPS*

The priority client groups under the NPA remained the same in 2018/19 as set out in Schedule B of the NPA.

The NWCLC continues to focus its activities on those in the community who identify as part of the following groups:

- B1 The legal assistance priority clients are people whose capability to Resolve legal problems is compromised by circumstances of vulnerability and or disadvantage.
  
- B2 Legal Assistance service providers should plan and target services to people experiencing financial disadvantage and fall within one or more of the client groups listed below (in alphabetical order only):
  - Children and young people (up to 24 years);
  - Indigenous Australians;
  - Older people (aged over 65 years);
  - People experiencing, or at risk of family violence;
  - People experiencing, or at risk of homelessness;
  - People in custody and prisoners;
  - People residing in rural or remote areas;
  - People who are culturally and linguistically diverse;
  - People with a disability or mental illness;
  - People with low education levels, and
  - Single parents.

## FINANCES

The state of our financial affairs will be reported on separately by our Treasurer and reference should also be made to our Audited Financial documents from Don Willing and Associates.

Funding for the 2019/20 financial year is set out below and is, save for slight CPI increases, indicative of our funding in 2018/19 of \$421,170.00:

### 2019 - 2020:

<b>Funding:</b>	<b><u>Commonwealth</u> Amount</b>	<b><u>State Amount</u></b>	<b><u>Total Funding</u></b>
Base Grant	\$145,698.50	\$100,000.00	\$245,698.50
2019-20 One-off Funding Shortfall		\$62,253.57	\$62,253.57
Defined Funding**	\$92,000.00		\$92,000.00
SACS	\$25,674.46		\$25,674.46
<b>Total Funding</b>	<b>\$263,372.96</b>	<b>\$162,253.57</b>	<b>\$425,626.53</b>

This level of funding is the highest received to date by the NWCLC however, when you factor in the last of the Equal Remuneration Order increases due later in the year the budget will remain tight.

My comments on the financial position and performance of the NWCLC are:

- The Centre maintained its tradition of very responsible financial action and allocation of resources in the 2018/19 Financial Year
- Funds invested leave the Centre less vulnerable to economic/funding decisions made at short notice.
- The 2018/19 Financials will outline increased expenditure in relation to the move of the office to our current location in August 2017 and the asset purchase of a motor vehicle in 2019 seeing these funds recouped over time with less rental expenses for motor vehicles on outreach and training.

- Funds provided by the State and Federal Government were used and allocated in line with the Funding Agreement in place.
- Continued focus is on maintaining high levels of service provision as opposed to spending resources on overheads and other on costs.

The 2018/2019 Financial Report shows (for the first time in a while) an operating loss.

Considering the up-front asset purchase expense coupled with increased staffing, the final result financially is well within the budgeted range and expected outcome.

Funding uncertainty has been a hallmark for this sector. It has influenced the decision making of many in the sector to prematurely leave the sector in the hope of finding more stable/recurrently funded positions.

The NWCLC has fortunately not had to deal with this unfortunate reality to date. I would welcome the continued financial; approach taken by the Centre to date.

The 2019/2020 financial year should see similar results moving into the new NPA as of 1 July 2020.

My recommendation for the remaining 9 months of this financial year would be one of maintaining current operations at current levels pending finalization of the new NPA and funding allocations to individual Centres.

#### *Evaluation of the Tasmanian Legal Assistance Sector*

The current NPA is due to expire as at June 30<sup>th</sup> 2020. The Tasmanian CLC's in negotiation with the Department of Justice and the former Attorney General agreed to participate in a thorough evaluation of the Tasmanian Legal Assistance sector. Parties to the review include Government, CLC's , Legal Aid Commission of Tasmania and the Law Society.

Similar reviews have been conducted in South Australia, Queensland, New South Wales and Victoria with differing results/findings.

This evaluation may a significant impact on future funding of the CLC's in Tasmania and what the sector landscape looks like in a post 2020 NPA.

The NWCLC has been active in this process with the Tasmanian Review issuing earlier in the year. From that report the NWCLC has:

- Maintained our involvement in the Tasmanian Legal Assistance Sector Planning sessions;
- Engaged in the establishment of the Community Legal Education Committee along with other CLC's and Legal Aid; and
- Continued to advocate for increased funding from both levels of Government.

### *Statistics and Case Studies*

The variety and breadth of the NWCLC areas of practice are reflected in the following six case studies:

#### **Case Study 1 – Family Law / Children**

Single father of 2 young children in receipt of a Disability Support Pension referred to the NWCLC by a NW service provider (NGO) who attended with the client. Assisted in drafting Application and supporting affidavit seeking Parenting Orders for children to live with him.

Client's service provider reported some months later that the children were living with him and now regularly attending school

#### **Case Study 2 – Family Law / Property**

Client, in ill health, and having exhausted all available assets sought help from NWCLC for property settlement. Counsel was engaged pro bono to assist and was able to after significant free assistance form Counsel arrive at a settlement.

#### **Case Study 3 – Family Law / Children**

Client referred to the NWCLC by a private Legal Practitioner as they could not take the matter further. Children's matter requiring negotiation and settling of Consent Orders for children. Client had literacy issues requiring in depth help and in receipt of a pension.

Orders entered after significant CLC assistance.

#### **Case Study 4 – Civil**

Recently widowed client not knowing their options attended the NWCLC having been referred to the NWCLC by a friend of the client. Issues surrounded the content of the client's recently deceased spouses' Will.

Having provided initial advice, the client was referred to a private Legal Practitioner for representation where a more just and equitable estate outcome was settled on given the length of marriage and contributions made by the client.

#### **Case Study 5 – Residential Tenancy**

Single father, resided in the same rental accommodation for some years. A property management change saw a falling out between client and property manager.

Our client was served a Notice to Vacate, sought initial advice through the Tenant's Union of Tasmania and was referred to the NWCLC as the client was based on the NW Coast.

The NWCLC was able to provide advice and resources to the client to defend the Notice to Vacate as it was unjust. We assisted the Client prepare for hearing in the Magistrates Court.

The client successfully represented themselves, resisted the Notice to Vacate leaving them an appropriate amount of time to source alternative long term accommodation for their family.

#### **Case Study 6 – Administrative Law**

Disputed debt issue with Centrelink. Client made full disclosure to Centrelink on income and assets. Despite this received a bill form Centrelink in the thousands of dollars.

Assistance from the NWCLC on self-representation in the review process resulted in waiver of debt.

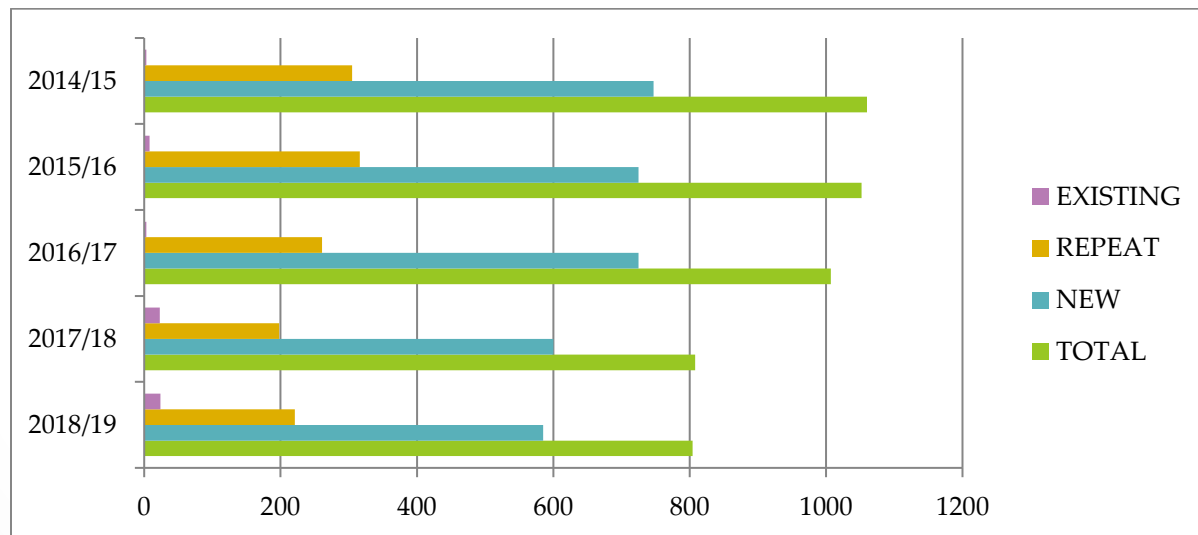
Legal Needs Mapping (LNM) is an issue highlighted in the recent review into Tasmanian Legal Assistance Services. This task is one that is too large for an individual Centre and one that the NWCLC has made recommendations to the State Government for such a process to be conducted by an external entity.

LNM may assist in guiding the allocation of resources to the more urgent areas within our service area.

The issue of LNM in a majority of cases was in addition to Social Need whether that is counselling support, housing assistance and financial counselling.

### Clients

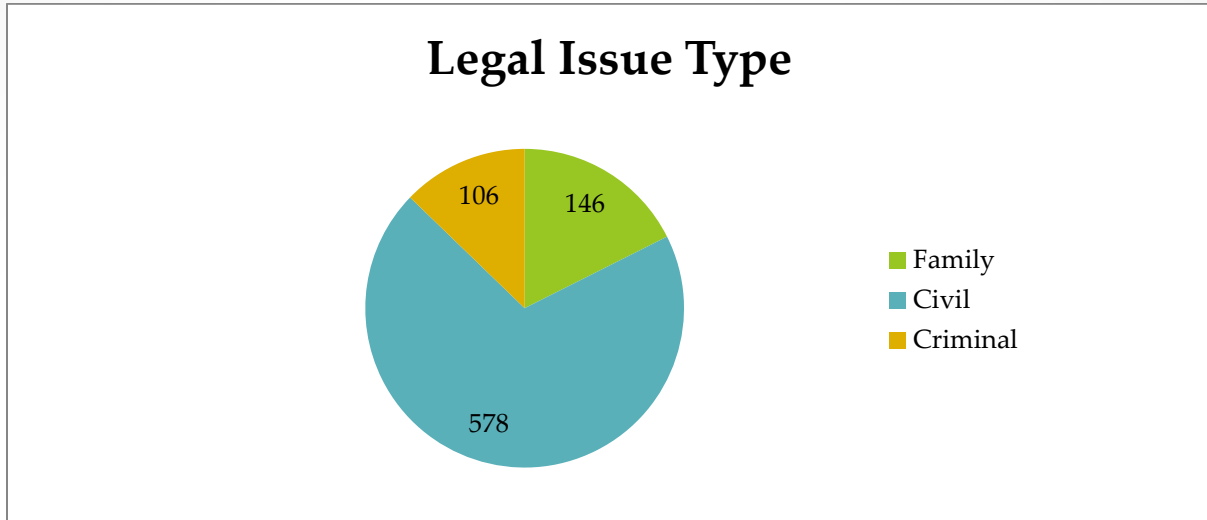
2018/2019 compared to the previous 12 months saw a similar number of clients attend the service, despite other resources being used on the twin National and State Reviews into legal assistance services and associated Community Legal Services Program (CLSP).



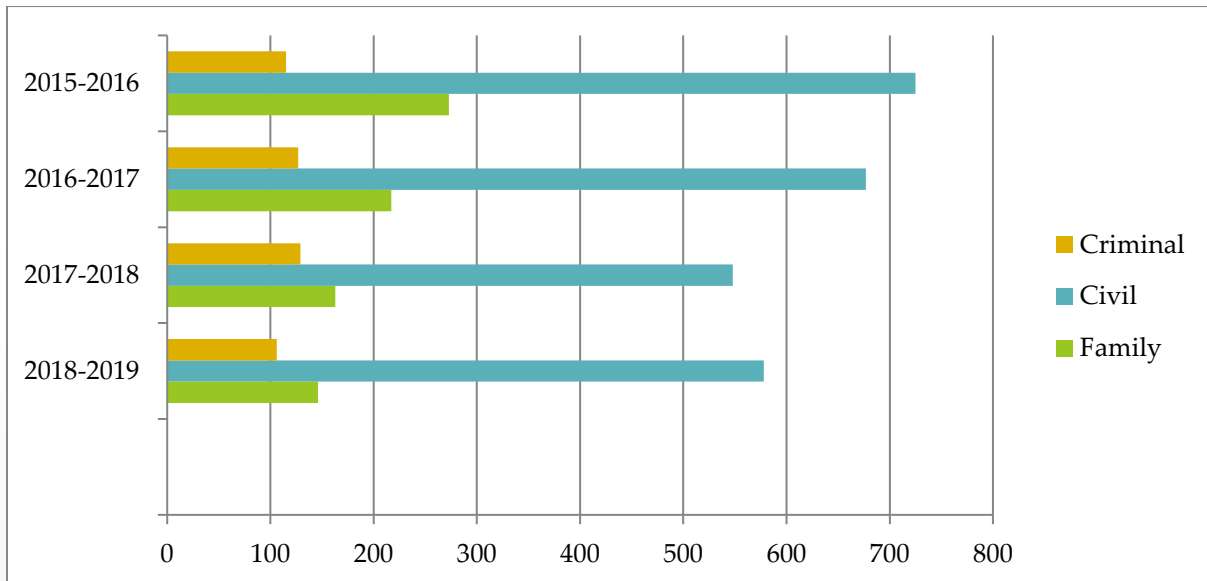
NWCLC statistics show just over 800 individual clients (some with multiple matters in the period) utilized the service:

- 73% of our clients were new to the Centre; and
- 27% returned to the Centre with another matter(s)

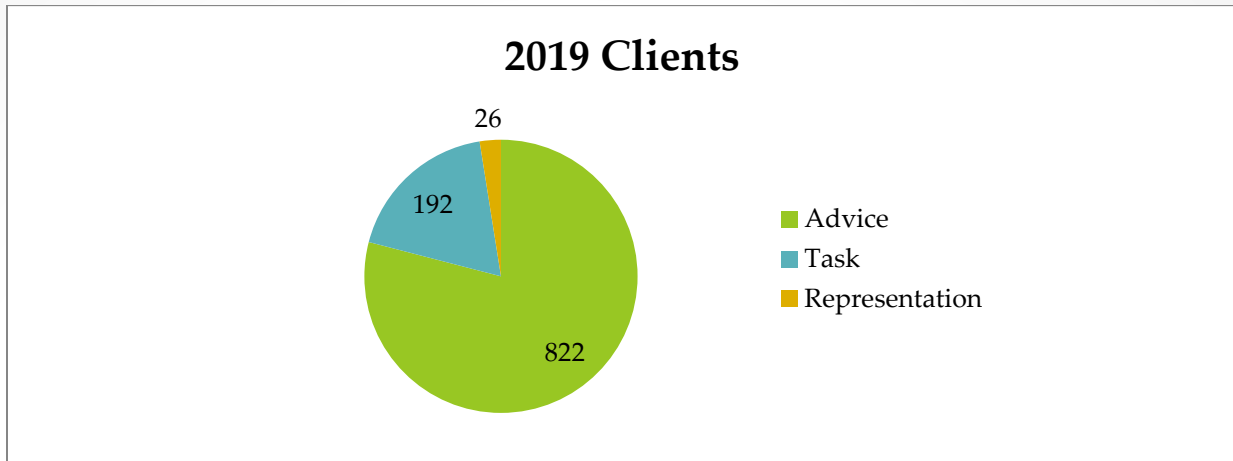
Civil matters were by far the most common on general legal type. Family Law is the most resource intensive of the three general areas although appearing to be only less than a third of actual clients.



When compared to the last 3 years, the results for 2018/19 do not appear to be out of the ordinary.

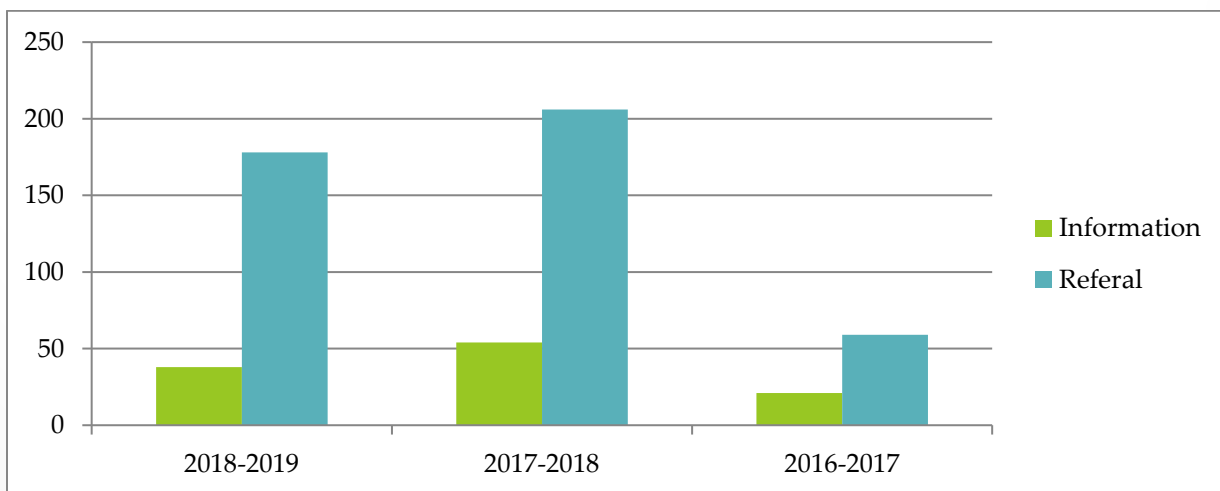


The breakdown of activities (1181 in total) is also on par with recent year's data with repeat/representation type matter being captured as "representation" as opposed to single or discrete entries that would otherwise inflate and distort the data.



#### INFORMATION AND REFERAL ACTIVITIES

Information activities appear to be lower in 2019/19. These activities are basic instances of "information" provision only to direct clients in the right direction. Greater emphasis is required on capturing these activities.



#### LAW REFORM AND COMMUNITY LEGAL EDUCATION

Mr. Ben Bartl continues to be employed part time by Community Legal Centre's Tasmania (CLC TAS) as the Policy and Law Reform Officer.



We have assisted in providing information and guidance to Mr. Bartl along with other Centre's from Community Legal Centre's in Tasmania to formulate a joint voice in Law Reform issues that are currently before State and Federal Parliaments.

In the 2018/19 year we have participated in Law Reform activities listed on the CLC TAS webpage <http://www.clctas.org.au> papers include:

## 2019

- Submission to the Tasmanian Law Reform Institute on the ***Legal Recognition of Sex and Gender Issues Paper*** (September 2019)
- Comment on the ***Legal Profession Act Amendment (Validation) Bill 2019*** (August 2019)
- Comment on the ***Justice Legislation Organisational Liability for Child Abuse Amendment Bill 2019*** (August 2019)
- Submission to the Tasmanian Law Reform Institute on the ***Review of the Defence of Insanity in s16 of the Criminal Code and Fitness to Plead Issues Paper***
- Comment on the ***Magistrates Court (Criminal and General Division) Bill 2019*** (May 2019)
- Submission to the Department of Justice on section 194K ***Evidence Act 2001*** (Tas) (May 2019)
- Submission to the Department of Justice ***Electoral Act Review – Interim Report*** (April 2019)
- Comment on the ***Workplaces (Protection from Protesters) Amendment Bill 2019*** (March 2019)
- Comment on the ***Criminal Code Amendment (Bullying) Bill 2019*** (February 2019)

## 2018

- Letter to Legislative Council members in support of the ***Justice and Related Legislation (Marriage Amendments) Bill 2018*** (November 2018)
- Letter to Legislative Council members calling for rejection of ***Police Offences Amendment (Consorting) Bill 2018*** (September 2018)
- Submission to the Tasmanian Law Reform Institute on the ***Review of the Judicial Review Act 2000 (Tas) Issues Paper*** (November 2018)
- Letter to House of Assembly members in support of ***Police Offences Amendment (Begging) Bill 2018*** (October 2018)
- Letter to Legislative Council members calling for rejection of ***Police Offences Amendment (Consorting) Bill 2018*** (September 2018)
- Comment on the ***Family Violence Reforms Bill 2018*** (Tas) (August 2018)

Community Legal Education in 2018/19 presentations to community groups and other service providers, speaking to schools and students and running information sessions at service provider roadshows around the North West Coast.

### ***Future Direction***

By the end of 2019 or early 2020 we hope to see the details of the new National Partnership Agreement for Commonwealth Legal Assistance Services for the five year period commencing 1 July 2020.

A new NPA and a renewed focus by Tasmanian Legal Assistance providers following the Tasmanian Review will bring greater collaboration between all stakeholders and will hopefully see greater results with our limited funds and resources.

With the newfound awareness in our funders of there being no further efficiency dividends to be gained from the sector we continue to call for greater injection of funds into the sector from all levels of government as suggested by recent Productivity Commission Reviews into the sector.

An increased Government awareness of the impact of policy and legislative reform through the use of Justice Impacts Statements as recommended in the Urbis Review will also hopefully be a regular occurrence in the Law Reform space in turn delivering more equitable outcomes for our communities.

This change however will be overseen by a new Coordinator. With a new NPA on the horizon what better time to hand over. 12.5 years in the role has been a ride, a ride that I am grateful for, but one that is drawing to an end.

A number of achievements over this time stand out for me:

1. The expansion in the service's size from a sole Practitioner office in 2007 to the current staffing levels;
2. The number of young/graduate Legal Practitioners the Centre has given a start to in the law; and
3. The work we provide to our community, particularly the increased outreach services across the North West and West Coasts.

Thank you to my family who has supported me over the journey. You too have been on the ride.

I wish the incoming Coordinator and the staff all the best in the position.

Chris Young  
Coordinator/Principal Legal Practitioner

**North West Community Legal Centre Inc**

**Financial report**

**For the year ended 30 June 2019**

Prepared by

**Willing Associates Pty Ltd**

24 Edward Street  
DEVONPORT TAS 7310

# North West Community Legal Centre Inc

## FINANCIAL REPORT

### Contents

	<u>Page</u>
Profit And Loss Statement	3
Balance Sheet	4
Notes To Financial Statement	5
Responsible Person's Declaration	6
Audit Report	7

## North West Community Legal Centre Inc

### Income statement

For the year ended 30 June 2019

	2019 \$	2018 \$
<b>Income</b>		
Consulting fees	10,151.00	8,810.00
Funding - Legal Aid Commission	421,170.00	417,211.00
Interest received	6,645.00	7,049.00
Sundry income	102.00	5,528.00
	<u>438,068.00</u>	<u>438,598.00</u>
<b>Gross profit from trading</b>	<u><b>438,068.00</b></u>	<u><b>438,598.00</b></u>
<b>Expenses</b>		
Advertising	1,625.00	2,484.00
Annual dinner	2,559.00	2,218.00
Audit fee	950.00	898.00
Bank charges	42.00	-
CLASS contribution	2,708.00	2,467.00
Clothing	1,760.00	-
Consultant services	-	1,700.00
Depreciation - Plant and equipment	1,983.00	8,533.00
Dues and subscriptions	1,040.00	-
Electricity	4,164.00	3,959.00
Employee entitlements provision	10,668.00	4,273.00
Filing fees	-	62.00
Insurance	4,013.00	3,949.00
Leasing charges	2,100.00	2,130.00
Levy - NACLC	2,042.00	1,702.00
Magazines, journals and periodicals	1,160.00	1,100.00
Net loss on sale of plant and equipment	21.00	-
Newspapers	-	27.00
Postage	273.00	818.00
Printing and stationery	4,083.00	8,787.00
Registration & licence fees	893.00	2,857.00
Rent of premises	34,609.00	36,007.00
Repairs and maintenance	4,638.00	8,318.00
Security	492.00	1,245.00
Staff amenities	2,692.00	3,091.00
Staff training and welfare	1,098.00	-
Sundry expenses	318.00	876.00
Telephone, mobile and fax	8,568.00	16,278.00
Travel	2,485.00	3,329.00
Wages	356,901.00	317,255.00
Water	1,034.00	732.00
	<u>454,919.00</u>	<u>435,095.00</u>
<b>Loss for year</b>	<u><b>(16,851.00)</b></u>	<u><b>3,503.00</b></u>

These statements should be read in conjunction with the attached compilation report.

# North West Community Legal Centre Inc

## Balance sheet

As at 30 June 2019

	2019	2018
	\$	\$
<b>ASSETS</b>		
<b>Current assets</b>		
Cash on hand	462	436
Cheque account	14,560	71,893
Term deposits	417,185	411,072
Prepayments	4,959	1,768
	<u>437,166</u>	<u>485,169</u>
<b>Non-current assets</b>		
Plant and equipment at cost	71,923	76,709
Less accumulated depreciation	(32,650)	(66,096)
	<u>39,273</u>	<u>10,613</u>
<b>Total assets</b>	<u><b>476,439</b></u>	<u><b>495,782</b></u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Trade creditors	7,570	5,435
Provision for annual leave	28,689	23,851
Provision for long service leave	22,028	20,203
Superannuation payable	-	13,236
GST payable	2,933	6,454
PAYG instalment payable	7,334	4,936
	<u>68,554</u>	<u>74,115</u>
<b>Non-current liabilities</b>		
Provision for long service leave	10,241	6,236
<b>Total liabilities</b>	<u><b>78,795</b></u>	<u><b>80,351</b></u>
<b>Net assets</b>	<u><b>397,644</b></u>	<u><b>415,431</b></u>
<b>EQUITY</b>		
Retained earnings	398,580	415,431
<b>Total equity</b>	<u><b>398,580</b></u>	<u><b>415,431</b></u>

These statements should be read in conjunction with the attached compilation report.

# North West Community Legal Centre Inc

## Notes to the financial statements

For the year ended 30 June 2019

2019	2018
\$	\$

---

### Note 1: Statement of significant accounting policies

- a. This financial report is a special purpose financial report prepared for use by directors and members of the company. The directors have determined that the company is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AASB 1031: Materiality

AASB 110: Events after the Balance Sheet Date

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

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

b. **Property, Plant and Equipment**

Property, plant and equipment are carried at cost, independent or directors' valuation. All assets, excluding freehold land and buildings, are depreciated over their useful lives to the company.

c. **Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis and include direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenses.

These notes should be read in conjunction with the attached compilation report.



**North West Community Legal Centre Inc**

**Responsible person's declaration  
For the year ended 30 June 2019**

The responsible persons declare that in the responsible persons' opinion:

- 1 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
  
- 2 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-profits Commission Regulation 2013.



~~A Walsh~~ H Bassett  
Chairperson



D Darios  
Treasurer

09 September 2019



willing  
associates

chartered  
accountant

DC Willing FCA  
M Peebles CPA  
S Lucas BCom

24 Edward Street  
Devonport Tas. 7310

P: 03 6423 1027  
E: willingd@bigpond.net.au

## **Independent Auditor's Report** **To the members of North West Community Legal Centre Inc.**

### **Report on the financial report**

We have audited the accompanying financial report being a special purpose financial report of North West Community Legal Centre Inc, which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the declaration by members of the committee.

### **Committee's responsibility for the financial report**

The Committee of the entity is responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members.

The Committee's responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

### **Independence**

In conducting our audit, we have complied with the independence requirements of APES 110 Code of Ethics for Professional Accountants.

### **Auditor's opinion**

In our opinion:

- 1 the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of North West Community Legal Centre Inc. at 30 June 2019, and of its performance for the year then ended;
- 2 we obtained the information we required for the audit and North West Community Legal Centre Inc. kept proper accounting records and other books during the year ended 30 June 2019; and
- 3 the rules relating to the administration of the funds of North West Community Legal Centre Inc. have been observed.

**Willing Associates Pty Ltd**  
**Accountants**



**M Peebles**  
**Director**  
**Devonport, 09 September 2019**

**North West Community Legal Centre Inc**  
**Members of the Committee**  
**For the year ended 30 June 2019**

---

Chairperson: Amy Walsh  
Secretary: Helen Basset  
Treasurer: Dimitrios Darios  
Public Officer: Danielle Tuck  
Committee: Jessica Godfrey  
Ryan Gilmour  
Thomas Hogan

We are the auditors of the abovenamed and confirm that the list of names of the members of the committee for the financial year ended 30 June, 2019 as noted above, agrees with the minutes of the annual general meeting relating to that period.

Willing Associates Pty Ltd  
Accountants



**M Peebles**  
Director  
18 September 2019