

# **ALBANY COMMUNITY LEGAL CENTRE INC.**

**ABN: 12 172 591 806**

## **SPECIAL PURPOSE FINANCIAL REPORT**

**FOR THE YEAR ENDED  
30 JUNE 2023**



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**ALBANY COMMUNITY LEGAL CENTRE INC  
SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

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**ALBANY COMMUNITY LEGAL CENTRE INC  
SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**COMMITTEE OF MANAGEMENT REPORT**

Our committee submits the financial report of the Albany Community Legal Centre Inc for the financial year ended 30 June 2023.

**Committee of Management Members**

The committee members throughout the year and at the date of this report are:

Angela Bristow-Baohm (Chairperson)  
Cameron Andrich  
Michael Cripps  
Cory Warren  
Kenneth John

Carryn Hills (Treasurer)  
Peter Brown  
Jenny Page  
Helen St Jack

**Principal Activities**

Albany Community Legal Centre Inc (ALCLC) is incorporated under the Associations Incorporations Act, 2015 and registered with the Australian Charities and Not-for-Profits Commission (ACNC). ALCLC is an independent not for profit community organisation providing legal and advocacy services to the Great Southern community of Western Australia since 1995. ALCLC play an important and pivotal role in the local community in breaking down barriers that prevent access to justice in the Great Southern region. ALCLC services are directed to those community members who would not otherwise be able to access legal and advocacy services either because they are ineligible for legal aid or because they cannot afford the services of a private lawyer.

The objectives of Albany Community Legal Centre Inc are to:

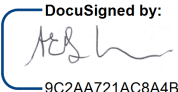
- (1) Provide legal information and advice
- (2) Undertake negotiation, court representation and conduct community legal education sessions
- (3) Engage in advocacy to address systemic justice issues with the community.

**Significant Changes**

No significant changes in the nature of these activities occurred during the year.

**Operating Results**

	30 June 2023	30 June 2022
	\$	\$
The operating result was a surplus / (deficit) for the year of	(9,330)	(2,504)

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Angela Bristow-Baohm  
Chairperson

DocuSigned by:  
  
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Carryn Hills  
Treasurer

Signed in accordance with a resolution of the committee this: 13th day of October 2023



**MACLEOD  
CORPORATION PTY LTD.**

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22nd August 2023

The Committee  
Albany Community Legal Centre Inc  
125 Grey Street West  
ALBANY WA 6330

By Email Only

Dear Committee,

**AUDITOR'S INDEPENDENCE DECLARATION**

Pursuant to Section 60.40 of the  
Australian Charities and Not-For-Profits Commission Act 2012.

In relation to the audit for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of the audit independence requirements of:

1. The Australian Charities and Not-For-Profits Commission Act 2012
2. The Accounting Professional and Ethical Standards Board
3. Any applicable code of professional conduct.

Yours sincerely,

Paul Gilbert FCPA MBA  
Macleod Corporation Pty Ltd



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CERTIFIED PRACTICING ACCOUNTANTS



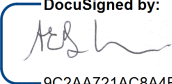
**ALBANY COMMUNITY LEGAL CENTRE INC  
SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**RESPONSIBLE PERSONS DECLARATION**

The responsible persons declare that in their opinion:

- i) This financial report has been prepared as a special purpose financial report on the basis that Albany Community Legal Centre Inc is a non-reporting entity because there are no users of this financial report, who would otherwise be dependent on general purpose financial reports to satisfy all of their information needs.
- ii) The Special Purpose Financial Report presents fairly the financial position of Albany Community Legal Centre Inc as at 30 June 2023 and the income and expenditure for the year then ended in accordance with the accounting policies described in the notes to the Special Purpose Financial Report.
- iii) There are reasonable grounds to believe that Albany Community Legal Centre Inc will be able to pay all of its debts, as and when they become due and payable.
- iv) The financial report and notes satisfy the requirements of the Australian Charities and Not-For-Profits Commission Regulation 2013.

Signed in accordance with subsection 63 (4) (c) of the Australian Charities and Not-For-Profits Commission Regulation 2013.

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Angela Bristow-Baohm  
Chairperson

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Carryn Hills  
Treasurer

Dated this: 13th day of October 2023

**INDEPENDENT AUDITOR'S REPORT**  
To: The Members of Albany Community Legal Centre Inc

**Report on the Financial Report**

We have audited the accompanying financial report of Albany Community Legal Centre Inc, which comprises the Statement of Financial Position as at 30 June 2023, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies, other explanatory information, and the statement by committee members.

In our opinion the financial report of Albany Community Legal Centre Inc, has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) giving a true and fair view of the association's financial position as at 30 June 2023, and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, Division 60 the Australian Charities and Not-For-Profits Commission Regulation 2013.

**Basis of 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 and 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 association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibility of the Management for the Financial Report**

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 ACNC Act and the needs of the members. Management's responsibility also includes such internal control as management determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so. Management are responsible for overseeing the association's financial reporting process.



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CERTIFIED PRACTISING ACCOUNTANTS



## 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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the association.
- Conclude on the appropriateness of the association's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 60-30 of the ACNC Act. We are satisfied that:

- a) we have received all information, explanation and assistance necessary for the conduct of the audit.
- b) management has kept financial records sufficient to enable a special purpose financial report to be prepared and audited.
- c) except for an asset register, management has kept other records as required by the ACNC Act.



Paul Gilbert FCPA MBA  
Macleod Corporation Pty Ltd

Dated this: 13th day of October 2023



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CERTIFIED PRACTISING ACCOUNTANTS



**ALBANY COMMUNITY LEGAL CENTRE INC  
STATEMENT OF COMPREHENSIVE INCOME  
(STATEMENT OF INCOME AND EXPENDITURE)  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>OPERATING INCOME</b>			
Operational Grant Funding	<b>2</b>	1,284,884	1,117,326
Subsidies & Rebates		47,900	9,997
Donations & Contributions		48,877	9,257
Interest		1,097	868
Other Income		0	16,735
		<u>1,382,758</u>	<u>1,154,183</u>
<b>OPERATING EXPENDITURE</b>			
Communications		10,375	9,800
Depreciation		6,141	7,924
Financials/Auditing/Accounting		5,740	4,989
Insurance		9,143	12,290
Library/Resource/Subs		20,265	15,861
Office Overheads		54,782	52,837
PR & Meetings		37,889	5,107
Premises Costs		63,799	82,301
Provisions		0	7,200
Salaries & Related Expenses		1,147,142	917,398
Staff Training & Recruitment		14,267	10,157
Travel		22,545	11,532
Other Expenses (inc Client Support)		0	19,291
		<u>1,392,088</u>	<u>1,156,687</u>
Operating Result Surplus/(Loss)	<b>10</b>	<u>(9,330)</u>	<u>(2,504)</u>
<b>OTHER COMPREHENSIVE INCOME</b>			
Deferred Income: Unexpended NLAP/CLSP		0	22,093
		<u>0</u>	<u>22,093</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u>(9,330)</u></u>	<u><u>19,589</u></u>

The accompanying notes form part of these financial statements.



**ALBANY COMMUNITY LEGAL CENTRE INC**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash on Hand		350	400
Cash at Bank	<b>3</b>	634,325	624,491
Accounts Receivable	<b>4</b>	18,436	15,994
<b>TOTAL CURRENT ASSETS</b>		<u>653,111</u>	<u>640,885</u>
<b>NON-CURRENT ASSETS</b>			
Plant, Property & Equipment	<b>5</b>	21,152	27,293
<b>TOTAL NON-CURRENT ASSETS</b>		<u>21,152</u>	<u>27,293</u>
<b>TOTAL ASSETS</b>		<u>674,263</u>	<u>668,178</u>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	<b>6</b>	17,240	27,215
Deferred Income	<b>7</b>	37,825	121,639
Provision for ICT	<b>1 l)</b>	3,749	19,498
Provision for Employee Entitlements	<b>8</b>	207,643	84,732
<b>TOTAL CURRENT LIABILITIES</b>		<u>266,457</u>	<u>253,084</u>
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee Entitlements	<b>8</b>	10,960	8,918
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>10,960</u>	<u>8,918</u>
<b>TOTAL LIABILITIES</b>		<u>277,417</u>	<u>262,002</u>
<b>NET ASSETS</b>		<u>396,846</u>	<u>406,176</u>
Represented by:			
<b>EQUITY</b>			
Accumulated Surplus		396,846	406,176
Asset Revaluation Reserve		0	0
<b>TOTAL EQUITY</b>		<u>396,846</u>	<u>406,176</u>

The accompanying notes form part of these financial statements.

**ALBANY COMMUNITY LEGAL CENTRE INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>EQUITY</b>			
<u>Accumulated Surplus</u>			
Balance as at the beginning of year		406,176	386,587
Net result for the year		(9,330)	(2,504)
Other Comprehensive Income		0	22,093
			<u>19,589</u>
Balance as at the end of year		<u>396,846</u>	<u>406,176</u>
 <u>Asset Revaluation Reserve</u>			
Balance as at the beginning of the year		0	0
Revaluations of Non- Current Assets		0	0
Revaluation Movement		0	0
			<u>0</u>
Balance as at the end of the year		<u>0</u>	<u>0</u>
 TOTAL EQUITY		 <u>396,846</u>	 <u>406,176</u>

The accompanying notes form part of these financial statements.

**ALBANY COMMUNITY LEGAL CENTRE INC**  
**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
- Receipts from Government		1,248,969	1,248,962
- Receipts from Customers		44,645	12,361
- Interest		1,097	868
<u>Payments</u>			
- Employees inc. Superannuation		(1,022,189)	(886,484)
- Services and charges		(262,738)	(220,354)
Net Cash flows from / (used in) Operating Activities	<b>10</b>	<u>9,784</u>	<u>155,353</u>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		0	0
Purchase of Property, Plant & Equipment		0	0
Net Cash flows used in Investing Activities		<u>0</u>	<u>0</u>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Loans		0	0
Grants for Development of Assets		0	0
Net Cash flows used in Financing Activities		<u>0</u>	<u>0</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<u>9,784</u>	<u>155,353</u>
Add: Opening Cash Balance Forward		624,891	469,538
<b>CLOSING CASH CARRIED FORWARD</b>		<u>634,675</u>	<u>624,891</u>
<u>Cash Balance made up of:</u>			
Cash on Hand		350	400
Cash at Bank	<b>3</b>	634,325	624,491
		<u>634,675</u>	<u>624,891</u>

The accompanying notes form part of these financial statements.

**ALBANY COMMUNITY LEGAL CENTRE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2023**

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**NOTE 1 – STATEMENT OF ACCOUNTING POLICIES**

The Committee of Management have prepared the financial statements on the basis that the entity is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared to meet Committee of Management's financial reporting requirements under the Albany Community Legal Centre Inc constitution.

The financial report has been prepared in accordance with the significant accounting policies disclosed below, which the Committee of Management have determined are appropriate to meet the needs of the members. Such accounting policies are consistent with the previous year unless stated otherwise.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act 2015 of Western Australia and the following Australian Accounting Standards:

- AASB 101, Presentation of Financial Statements
- AASB 107, Statement of Cash Flows
- AASB 108, Accounting Policies, Changes in accounting Estimates and Errors
- AASB 1031, Materiality
- AASB 1048, Interpretation of Standards
- AASB 1054, Australian Additional Disclosures.

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption.

The following material accounting policies, which are consistent with the previous years unless otherwise stated, have been adopted in the preparation of the financial report:

**a) Income Tax**

Charitable Institution

The Australian Charities and Not-for-Profits Commission has registered the association as a Charitable Institution. Consequently, the Australian Taxation office has endorsed the association and it is eligible for the following concessions:

- (i) GST concession;
- (ii) FBT Exemption;
- (iii) Income taxation exemption.

No change in its tax status as a result of activities undertaken during the year is likely.

**b) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

**c) Inventories**

Inventories held for use in operations have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

Inventories held for resale have been valued at the lower of cost and net realisable value.

**ALBANY COMMUNITY LEGAL CENTRE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2023**

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**d) Investments**

Investments comprise available-for-sale financial assets designated as available-for-sale, but which are not deemed to be held principally for trading purposes, and include equity investments. Investments are initially recognised at fair value plus transaction costs.

Subsequent gains or losses arising from changes in fair value are included as a separate component of equity in the available-for sale revaluation reserve except for interest, dividends and foreign exchange gains and losses on monetary assets, which are recognised directly in the income statement. When the investment is sold, the cumulative gain or loss relating to the investment is transferred from the available-for-sale revaluation reserve to the income statement.

**e) Property, Plant and Equipment (PPE)**

Property, plant and equipment is generally measured on the cost basis less depreciation and any impairment losses.

Impairment losses, in accordance with Accounting Standard AASB 136 "Impairment of Assets" is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Right of use assets where a lessee is granted the right to use an asset over the life of the asset have not been brought to account in accordance with AASB16 "Leases"

Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality threshold of \$ 1,000.

Depreciation

The depreciable amount of plant and equipment is depreciated on a diminishing value and straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired year of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

<u>Class of Fixed Asset</u>	<u>Depreciation Rate</u>
Motor Vehicles	22.5% DV
Plant & Equipment	100%

**f) Employee Benefits**

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

**g) Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting year.

**ALBANY COMMUNITY LEGAL CENTRE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2023**

**h) Revenue and Other Income**

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant, and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Dividends are recognised as revenue when received.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

The fair value of volunteer services contributed has not been recognised in accordance with AASB 1058 "Income of Not for Profit Entities". As a consequence, no volunteer labour expense and correspondingly no volunteer income has been brought to account.

**i) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

**j) Going Concern & Economic Dependency**

The accounts have been prepared on a going concern basis. The ability of the association to continue as a going concern is dependent upon continued support from the Commonwealth Government. At the date of this report the committee have no reason to believe that the Commonwealth Government will not continue to fund the operations of the association.

**k) Comparatives**

Comparative figures for the previous year have been reclassified to conform to the new format financial report.

**l) Provision for IT & Communications**

In accordance with adopted policy the Association makes an annual allocation from operating expenses to the Provision for IT & Communications based on budget. Expenditure on replacements is then made from the provision. Movement in the provision during the years:

	2023	2022
	\$	\$
Balance at the beginning of the year	19,498	23,212
Allocations to the Provision	1,403	7,200
Expenditure from the provision	(17,152)	(10,914)
	3,749	19,498

**ALBANY COMMUNITY LEGAL CENTRE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2023**

Note	2023 \$	2022 \$
<b>2 OPERATIONAL FUNDING</b>		
Community Legal Service	627,092	458,244
COVID 19 Response	122,284	116,077
Family Advocacy & Support Services	10,000	12,886
NDAP	130,000	99,796
NDAP - State Consortium	85,000	65,689
NLAP - State Waitlist Project	0	45,000
NLAP - DRC	32,130	30,600
IDAS - Supplementary Funding /ATSI	2,000	42,765
Tenant Advocacy Service	137,065	132,393
CLWA Project	29,322	78,000
Communities Peer Supported Advocacy (exc. Deferred Inc)	104,015	23,376
Criminal Injuries Compensation	5,976	12,500
Criminal Property Confiscation	0	0
Legal Aid – ERO Funding	0	0
	<u>1,284,884</u>	<u>1,117,326</u>
<b>3 CASH AT BANK</b>		
Bendigo Cheque Account	456,917	447,860
Term Deposit	177,408	176,631
	<u>634,325</u>	<u>624,491</u>
<b>4 RECEIVABLES</b>		
Trade Debtors	15,235	13,750
Goods & Services Tax Refundable	1,859	1,791
Creditor Security Deposits	114	45
Other Receivables	1,228	408
	<u>18,436</u>	<u>15,994</u>
<b>5 PROPERTY PLANT &amp; EQUIPMENT</b>		
Motor Vehicles at Cost	35,217	35,217
Less: Accumulated Depreciation	(14,065)	(7,924)
	<u>21,152</u>	<u>27,293</u>
Total Property Plant & Equipment	<u>21,152</u>	<u>27,293</u>

In accordance with the accounting policy adopted at Note 1e) with the exception of motor vehicles, Albany Community Legal Centre Inc fully depreciates assets when acquired.

**ALBANY COMMUNITY LEGAL CENTRE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2023**

Note	2023 \$	2022 \$
<b>6 ACCOUNTS PAYABLE</b>		
Trade Creditors	1,030	2,767
Credit Card	406	327
Goods & Services Tax	0	0
PAYG Payable	15,804	24,121
Superannuation	0	0
	17,240	27,215
<b>7 DEFERRED INCOME</b>		
Grants received in Advance	5,320	0
Unexpended Grants	32,505	121,639
	37,825	121,639

**7a UNEXPENDED GRANT FUNDING / CONTRACT LIABILITIES**

Funding Agency	Beginning of Year	Grants Received	Other Income	Grants Expended	End of Year
CLWA FDV Project	0	29,322	0	24,692	4,630
NDAP Disability Advocate Service	0	247,130	108	247,238	0
NLAP Legal Services Commission	0	749,376	341	749,717	0
Peer Support	121,639	0	44	104,200	17,483
Tenancy Advocacy	0	137,066	65	137,131	0
	0	10,392	0	0	10,392
	121,639	1,173,286	558	1,262,978	32,505

Unexpended Grants are those grants which have conditions attached which must be satisfied before it is able to be recognised as grant income. The Unexpended portion of the grant represents revenue which has been deferred until those conditions are satisfied.

**8 EMPLOYEE ENTITLEMENTS**

Provision for Annual Leave	92,334	83,220
Provision for Long Service Leave	10,960	8,918
Provision for TOIL	2,962	1,512
Provision for Redundancies	112,347	0
	218,603	93,650
Current	207,643	84,732
Non-Current	10,960	8,918
	218,603	93,650



**ALBANY COMMUNITY LEGAL CENTRE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2023**

Note	2023 \$	2022 \$
<b>9 RELATED PARTY TRANSACTIONS</b>		
Members of the Committee may have entered into transactions with Albany Community Legal Centre Inc. All transactions with related parties have been conducted on an arms length basis and on terms and conditions, that are no more favourable than those available to non-related parties.		
<b>10 RECONCILIATION OF PROFIT FOR THE YEAR TO NET CASHFLOWS FROM OPERATING ACTIVITIES</b>		
Surplus/(Loss) from Operating Activities	(9,330)	(2,504)
<u>Non-operating cash flows in profit:</u>		
Depreciation & Amortisation	6,141	7,924
COVID 19 Cash Boost Stimulus	0	0
<u>Changes in assets and liabilities, net effects of:</u>		
- (Increase)/Decrease in receivables	(4,233)	(13,631)
- Increase/(Decrease) in payables	(8,184)	14,725
- Increase/(Decrease) in deferred income	(83,814)	121,639
- Increase/(Decrease) in ICT Provision	(15,749)	(3,714)
- Increase/(Decrease) in employee provisions	124,953	30,914
Net Cashflow from / (used in) Operating Activities	9,784	155,353