



# annual report 2020-2021



# **KCLS acknowledges that we work on Aboriginal land and pays respect to elders past and present.**

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[@KIMBERLEYCLS](https://www.facebook.com/KIMBERLEYCLS)



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## report from chair

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2021 was another busy year for KCLS. Staff have shown commitment and resilience working in the shadow of uncertainty surrounding the continuing COVID-19 pandemic. Their hard work has ensure that our clients continue to receive strong representation, advocacy and support in uncertain times.



There have been significant noteworthy achievements for KCLS this year. One of those was the release of “No More Humbug”; groundbreaking research into the complex challenges of financial abuse and cultural obligation facing older Aboriginal Australians in remote communities. This work was the result of a collaboration between KCLS and the Kimberley Jiyigas and is testament to the outcomes that can be achieved through strong relationships with other organisations in this field.

KCLS has succeeded in securing a new funding agreement for our legal and family violence work, and an overall increase in resources that has allowed us to expand our capacity across the board, especially in financial counselling and social work support in Broome.

This continuing expansion of the service has seen the West Kimberley branch outgrow its current space and led to the purchase of office space in Broome. This will offer an improved working environment for our Broome staff and clients, as well as setting KCLS up for long-term sustainability in the West Kimberley.

In addition to enhancing its operations, KCLS has also strengthened its governance in 2021. The long-awaited adoption of “actionstep” was welcomed by staff. This fully digital case management system has finally replaced paper files, improving our ability to respond quickly and efficiently to our clients’ needs.

Further, the KCLS Board, including members from interstate and Perth, had the rare opportunity to meet in person in Kununurra to run a two-day strategic planning workshop. With the use of an external facilitator, the KCLS Strategic Plan 2022-2025 has been developed which will guide the direction and focus of KCLS for the next three years.

Thank you to all of the staff, volunteers, Board and clients who have made the year so successful. Finally, I thank the outgoing manager Chuck Berger, for his five years of service to KCLS and the Kimberley community. Chuck has overseen a significant period of expansion, innovation and organisational maturing for KCLS and engaged KCLS in the broader strategic work of the community legal sector. We are very grateful for his dedication, contribution and energy and wish him well in his future professional endeavours.

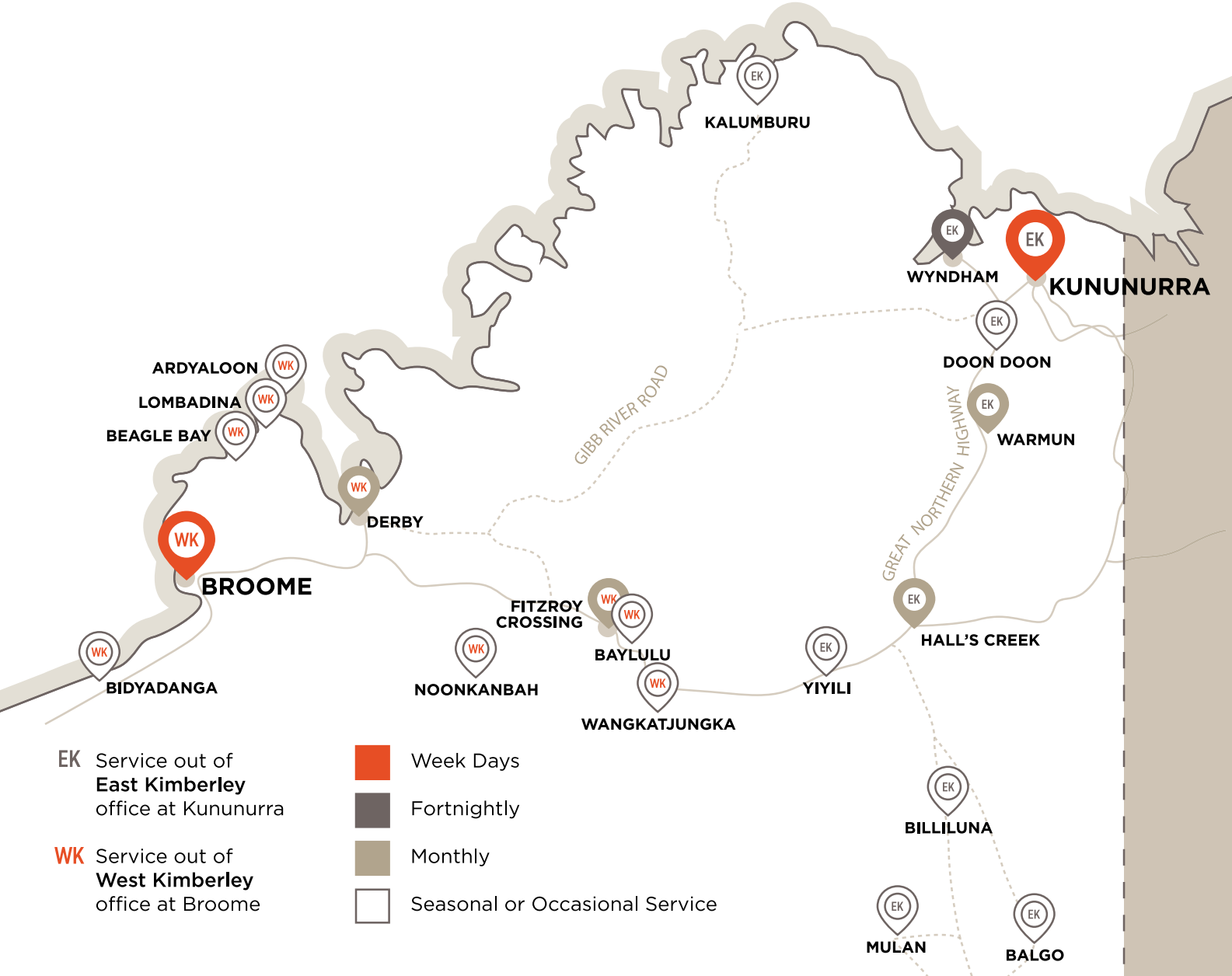
A handwritten signature in black ink that reads "Amanda Whitehead". The signature is written in a cursive, flowing style.

AMANDA WHITEHEAD CHAIR

# about KCLS

## Our region

KCLS provides legal and family support services throughout the Kimberley region, which has a population of about 50,000 people in an area about twice as large as the state of Victoria. The traditional owners of the Kimberley included as many as 60 different language groups. Our client communities are places of cultural vitality and community integrity, but they also struggle with challenges of poverty, remoteness and the ongoing legacies of colonization. We do our best to take our service to our clients, which means we have one the most challenging outreach schedules in the country. In 2020, our outreach was significantly disrupted, as remote communities were closed during the pandemic. We have largely resumed full outreach services in 2021.





KCLS is an independent, not-for-profit community legal centre based in the Kimberley region of Western Australia. We provide legal advice and representation, community education, systemic advocacy, and social support services to people across the Kimberley. We strive to ensure that laws and institutions are fair on paper and in practice, that people have knowledge about the law, and that people can get reliable legal help when and where they need it. We do this in partnership with the people and communities we serve.

KCLS forms part of a national network of community-based legal services and is a member of Community Legal Centres Australia (CLCA) and Community Legal - Western Australia (CLWA).

#### Our **strategic priorities**

- Deliver outstanding services
- Strengthen community connections
- Build a resilient organisational base

For our full strategic plan for 2018-2021, see our website [www.kcls.org.au/who-we-are](http://www.kcls.org.au/who-we-are)

Our **mission** is to help all Kimberley people and communities understand, navigate and influence the laws and institutions that affect our lives.

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Our **vision** is dignity and justice for all people in the Kimberley.





## Our **services**

KCLS operates a multidisciplinary legal and family services practice to clients in need across the Kimberley region of Western Australia. Based out of our offices in Broome and Kununurra, we offer regular outreach to all six towns in the region, and 14 Aboriginal communities.

Our service includes general civil and family law advice and representation, as well as financial counselling and specialist intensive support for clients experiencing family violence, elder abuse, or tenancy difficulties. We also provide education and engagement throughout the region on legal topics.

We pride ourselves on the quality and professionalism of our work, but also on going to where our clients need us, and working in a culturally appropriate way for the Kimberley. We're a grassroots centre, with enduring links in the communities where we operate.

We would like to thank and acknowledge all those who have supported our service in the past year, including:

### COMMONWEALTH OF AUSTRALIA

- Attorney-General's Department - funds our general legal work, as well as our specialist Family Violence support service and Elder Abuse support and prevention pilot project.
- National Indigenous Australians Agency - funds our outreach and education work through our Indigenous Women's Program.

### STATE OF WESTERN AUSTRALIA

- Department of Communities - funds our Public Tenancy Support Service and our Financial Counselling Service.
- Department of Mines, Industry Regulation and Safety - funds our Tenancy Advice and Education Service.
- Department of Justice - funds our general legal work, administers Commonwealth funding through the National Legal Assistance Partnership Agreement, and provides strategic direction and coordination of legal assistance statewide.

### KEY PARTNERS

- Australian National University, College of Law - supports KCLS through academic collaboration, our internship program, and clinical legal education programs.
- Clayton Utz - provides pro bono advice to KCLS, and accepts client referrals on a pro bono basis.
- Qantas - supported our Indigenous outreach activities this year.
- knowmore - a partner with KCLS in delivering specialist services to applicants under the National Redress Scheme for survivors of institutional child sexual abuse.
- And last but not least: our 100 individual donors, each of whom contributes a monthly donation to support our work with clients with complex and urgent needs. Many thanks, your support is invaluable!

## Our team

KCLS has a hard-working professional team, blending a diverse range of disciplines, skills, backgrounds and experiences.

Hannah Levy, PRINCIPAL SOLICITOR, EAST KIMBERLEY  
Grace Dudley, SOLICITOR / SYSTEMIC CHANGE ADVOCATE  
Lauren Reed, SOLICITOR  
Lachlan Withnall, SOLICITOR  
Marie Watts, FINANCIAL COUNSELLOR  
David Whitehead, FINANCIAL COUNSELLOR TRAINEE  
[vacant], OUTREACH & EDUCATION OFFICER

Carol Wei, PRINCIPAL SOLICITOR, WEST KIMBERLEY  
Priya Mittal, SOLICITOR  
Kalvin Rajmano, SOLICITOR  
[vacant], SOLICITOR  
Tallulah Bieundurry, OUTREACH & EDUCATION OFFICER

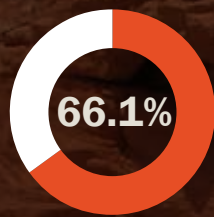
Eliana Sarmiento, PRINCIPAL SOCIAL WORKER  
Lina Bleazby, CLIENT ADVOCATE  
Taryn Cox, CLIENT ADVOCATE  
Celeste Hunter, CLIENT ADVOCATE  
Rose Treacy, CLIENT ADVOCATE

Chuck Berger, MANAGER  
Lai Chan, CLIENT SERVICE OFFICER  
Lizete Manning, CLIENT SERVICE OFFICER  
Clare Oakes, CLIENT SERVICE OFFICER  
Eliza Parry-Okeden, CLIENT SERVICE OFFICER  
Annabelle Cominetti, SUPPORT OFFICER

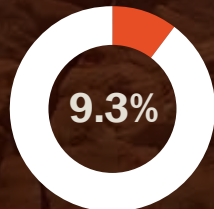
We would also like to acknowledge staff who have moved on this past year, including:

Abby Bartlett, SOLICITOR  
Roy Bunnett, CLIENT ADVOCATE  
Karen Grove, PRINCIPAL SOLICITOR, WEST KIMBERLEY  
Erika Parsons, CLIENT SERVICE OFFICER  
Max Roelofsen, SOLICITOR

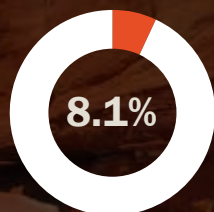




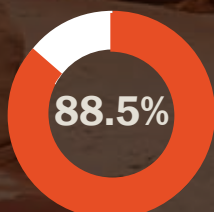
66.1% of clients are women



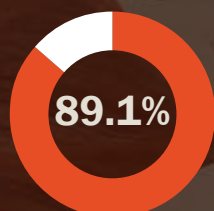
9.3% of clients are young people (under 25)



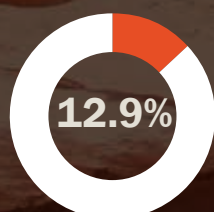
8.1% of clients are elders (65 and older)



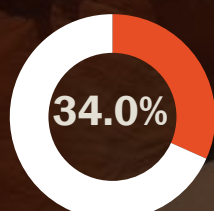
88.5% of clients are living in financial poverty



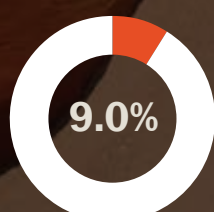
89.1% of clients are Aboriginal or Torres Strait Islander



12.9% of clients have a diagnosed disability or mental illness



34.0% of clients are experiencing family violence



9.0% of clients are homeless, or at high risk of homelessness

### Our services included:

244	referrals and information services
310	legal advices and legal tasks
401	completed legal representation matters
104	intensive non-legal support services

### Issues we helped clients with included:

Housing	17.0%
Family law matters	16.8%
Credit & debt, consumer law, and financial counselling	11.3%
Family Violence	10.0%
Injury Compensation	8.8%
Wills and estates	7.1%
Licences and fines	7.1%
Employment law	4.5%
All other issues	17.4%



## our year in review

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As much of Australia experienced prolonged lockdowns and other restrictions over the past year, Western Australia appears to have been spared the worst effects of the pandemic. However, even though the outbreak itself was contained in WA, its impacts reverberated through our region, and especially for the most disadvantaged.

In the latter half of 2020, many remote communities were locked down, and many KCLS clients could not access external services. The lifting of the moratorium on housing evictions and rent increases led to an immense spike in housing stress in 2021, and housing remains unaffordable or simply unavailable for many in Kimberley towns.

For others, income support was granted, then reduced or eliminated in 2021.

These and other stresses compounded life for many KCLS clients, already struggling to make ends meet on incomes at or below the poverty line. Family violence and suicide continue to ravage our communities as much as any pandemic could, and we mourn those who did not make it through this year.

Throughout the tumult, we are proud that KCLS has remained steadfast and insistent in defending the rights of our clients, and in walking with them as they cope with family crisis, trouble with government, and not enough money to go around. Our practice



has continued to grow and deepen, and we are pleased to report the following achievements:

- The release of “No More Humbug” provides our community with the first-ever research into the complexity and challenges of financial exploitation of older Australians specifically in a remote Aboriginal context. It provides an insight into how abusive situations can result when the welfare system and financial system are overlaid on a cultural context that emphasizes resource sharing and familial obligation. It also provides some practical ways that people in this situation can be assisted in culturally appropriate ways.
- We have shifted our practice from hard-copy paper files to a fully digital, cloud-based case management system called “actionstep”. KCLS is also the first centre nationwide to link this modern system to the “CLASS” reporting database we are required to use for our funding. The upshot is our lawyers can spend much more time with clients, and much less time doing paperwork!
- We have purchased an office in Broome, and are poised to relocate in early 2022. This is a game-changing moment for our West Kimberley team, which has grown to 8 staff with more to come – and has truly outgrown our current tenancy! The new office cements our position in Broome with a better and more accessible environment for our clients, as well as being a landmark investment for KCLS’ long-term financial security.
- Despite the ongoing challenges posed by community lockdowns and other pandemic-response measures, KCLS has succeeded in re-establishing and even increasing our outreach to towns and remote communities across the region. Increased capacity in the West Kimberley has meant an ability to regularize our outreach to Bidyadanga and Dampier Peninsula communities.
- KCLS is ending the year in a strong financial position, with the second year in a row of substantial net surplus, largely due to lower than expected salary expenses due to delays in recruiting for several positions. Additional funding from several of our current funding agencies means KCLS will be able to expand further in 2021-22.

## our board

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KCLS has a membership base of 97 individuals who are involved in various ways with justice for Kimberley communities. Our membership base is 55% Aboriginal. Each year, our membership elects our Board, which serves on an entirely voluntary basis. We are grateful for the hard work and strong contribution of our Board over the past year!

KCLS Board members (as of 1 Dec 2021)



Karyn Apperley  
Board Member



Kylie Kerin  
Secretary



Caroline Constant  
Treasurer



Amanda Whitehead  
Chair



Victoria Baird  
Board Member



Claire Saffery  
Board Member



Jaime Parriman  
Deputy Chair

### Former Board member during 2020-21



Karen Andrew  
Board Member

# financial report

## For the Year Ended 30 June 2021

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## COMMITTEE'S REPORT

Your committee members submit the financial report of the Kimberley Community Legal Services Inc for the financial year ended 30 June 2021.

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

Karyn Apperley	Victoria Baird
Amanda Whitehead	Caroline Constant
Karen Andrew (to 22/2/2021)	Kylie Kerin
Renjit Kumar (to 10/9/2020)	Claire Saffery
Jaime Parriman (from 9/12/2021)	

### Principal Activities

The principal activities of the association during the financial year were to provide legal services, counselling service, tenancy advocate services, financial counselling services and community legal education outreach programs.

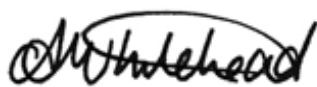
### Significant Changes

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

### Operating Result

The surplus from ordinary activities amounted to \$69,748. The surplus for the previous financial year amounted to \$77,691.

Signed in accordance with a resolution of the members of the committee.



.....  
Amanda Whitehead, Chair



.....  
Caroline Constant, Treasurer

Dated this **19** day of **November** 2020

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue from Grant Funding & Operations		2,778,495	2,402,133
Unexpended Grants brought forward		225,629	188,503
Interest received		805	4,488
Employee / Payroll expenses		(1,713,227)	(1,697,090)
Depreciation and Amortisation expenses		(107,306)	(107,172)
Unexpended Grants carried forward	10	(570,242)	(225,629)
Other expenses from ordinary activities		(544,406)	(487,542)
<b>Surplus / (Deficit) from Ordinary activities for the year</b>		<b>69,748</b>	<b>77,691</b>
Income tax expense	1a	-	-
<b>Surplus / (Deficit) after income tax from ordinary activities</b>		<b>69,748</b>	<b>77,691</b>
<b>Other Comprehensive Income</b>			
Items that will not be reclassified to profit or loss:		-	-
Items that will be reclassified subsequently to profit or loss when specific conditions are met:		-	-
<b>Total Comprehensive Income for the year</b>		<b>69,748</b>	<b>(76,195)</b>

The accompanying notes form part of these financial statements.

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash	2	708,834	590,194
Receivables	3	327,003	5,163
Prepayments		10,918	4,270
<b>TOTAL CURRENT ASSETS</b>		<b>1,046,755</b>	<b>599,627</b>
NON-CURRENT ASSETS			
Property, Plant & Equipment	4	91,999	98,102
Right of Use Assets	5	127,584	87,580
Investments	6	10,360	6,798
<b>TOTAL NON-CURRENT ASSETS</b>		<b>229,943</b>	<b>192,480</b>
<b>TOTAL ASSETS</b>		<b>1,276,698</b>	<b>792,107</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Payables	7	90,593	57,497
Provisions	8	157,662	153,636
Lease Liability	9	58,309	77,647
Unexpended Grants	10	570,242	225,629
<b>TOTAL CURRENT LIABILITIES</b>		<b>876,806</b>	<b>514,409</b>
NON-CURRENT LIABILITIES			
Lease Liability	9	66,891	14,445
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>66,891</b>	<b>14,445</b>
<b>TOTAL LIABILITIES</b>		<b>943,697</b>	<b>528,854</b>
<b>NET ASSETS</b>		<b>333,001</b>	<b>263,253</b>
<b>EQUITY</b>			
Retained surplus / (deficit)		333,001	263,253
<b>TOTAL EQUITY</b>		<b>333,001</b>	<b>263,253</b>

The accompanying notes form part of these financial statements.



## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Retained Surplus \$	Total \$
<b>Balance at 1 July 2019</b>	<b>185,562</b>	<b>185,562</b>
Comprehensive income		
Net surplus / (deficit) for the year	77,691	77,691
Other comprehensive income for the year	-	-
<b>Balance at 30 June 2020</b>	<b>263,253</b>	<b>263,253</b>
Comprehensive income		
<b>Balance at 1 July 2020</b>	<b>263,253</b>	<b>263,253</b>
Comprehensive income		
Net surplus / (deficit) for the year	69,748	69,748
Other comprehensive income for the year	-	-
<b>Balance at 30 June 2021</b>	<b>333,001</b>	<b>333,001</b>

The accompanying notes form part of these financial statements.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from funding and operations		2,456,655	2,399,262
Interest received		805	4,488
Payments to suppliers and employees		(2,218,122)	(2,148,374)
<b>Net cash provided by operating activities</b>		<b>239,338</b>	<b>255,376</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of property, plant & equipment		(33,305)	(97,792)
Purchases of Investments		(3,562)	-
<b>Net cash used by investing activities</b>		<b>(36,867)</b>	<b>(97,792)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments for lease liabilities		(83,831)	(73,248)
<b>Net cash used by financing activities</b>		<b>(83,831)</b>	<b>(73,248)</b>
Net Increase / (decrease) in Cash Held		118,640	84,336
Cash at the Beginning of the Financial Year		590,194	505,858
<b>Cash at the End of the Financial Year</b>	<b>2</b>	<b>708,834</b>	<b>590,194</b>

The accompanying notes form part of this financial report.

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Financial Reporting Framework

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the association's constitution and its members. The committee has determined that the association is not a reporting entity. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

### Statement of Compliance

The financial report has been prepared in accordance with the requirements of the association's constitution and its members, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

### Basis of Preparation

The financial statements have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### a. Income Tax

The association is exempt from Income Tax under the Income Tax Assessment Act as recorded on the Australian Business Register.

#### b. Property, Plant and Equipment (PPE)

##### **Cost or Valuation**

Property, Plant & Equipment are carried at cost.

##### **Depreciation**

Depreciation is provided on the straight line basis. The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

#### c. Revenue

##### **Revenue Recognition**

The Entity has applied AASB 15: *Revenue from Contracts with Customers* (AASB 15) and AASB 1058: *Income of Not-for-Profit Entities* (AASB 1058).

##### **In the current year**

##### **Operating Grants, Donations and Bequests**

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

#### **Interest Income**

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax.

#### **d. 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.

#### **e. 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 Australian Tax Office. In these circumstances the GST is recognised as part of the cost of the acquisition of the asset or as part of an item of expense. Receivables and payables shown in the balance sheet are recognised inclusive of GST.

#### **f. Employee Entitlements**

Provision is made for entitlements payable to employees on the basis of statutory and contractual requirements.

#### **g. Going Concern**

The future operations of Kimberley Community Legal Services Incorporated are dependent upon adequate future funding from relevant funding bodies and the association being able to pay its debts as and when they fall due.

## **h. Leases**

### ***The Entity as lessee***

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

fixed lease payments less any lease incentives;

variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;

the amount expected to be payable by the lessee under residual value guarantees;

the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;

lease payments under extension options if lessee is reasonably certain to exercise the options; and

payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>NOTE 2: CASH</b>		
Operating Account	708,834	90,194
Term Deposit	-	500,000
	<b>708,834</b>	<b>590,194</b>
<b>NOTE 3: RECEIVABLES</b>		
Accounts Receivable	324,711	411
Rent Receivables	2,292	4,752
	<b>327,003</b>	<b>5,163</b>
<b>NOTE 4: PROPERTY, PLANT &amp; EQUIPMENT</b>		
Plant & Equipment at cost	274,600	249,037
Less: Accumulated Depreciation	(233,331)	(218,698)
	41,269	30,339
Motor Vehicles at cost	259,884	259,884
Less: Accumulated Depreciation	(219,937)	(196,272)
	39,947	63,612
Land & Buildings at cost	5,000	-
Less: Accumulated Depreciation	-	-
	5,000	-
Leasehold Improvements at cost	58,232	58,232
Less: Accumulated Depreciation	(58,232)	(58,232)
	-	-
Furniture & Fittings at cost	40,096	37,353
Less: Accumulated Depreciation	(34,313)	(33,202)
	5,783	4,151
<b>Total Property, Plant &amp; Equipment</b>	<b>91,999</b>	<b>98,102</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>NOTE 5: RIGHT OF USE ASSETS</b>		
Premises	266,811	158,909
Less: Accumulated Depreciation	(139,227)	(71,329)
	<b>127,584</b>	<b>87,580</b>
<b>NOTE 6: INVESTMENTS</b>		
Artwork	10,360	6,798
	<b>10,360</b>	<b>6,798</b>
<b>NOTE 7: PAYABLES</b>		
Accounts Payable	6,781	36,976
Tax Payable	67,167	5,611
Superannuation Payable	(2,225)	-
Salary Sacrifice Liability	18,870	14,910
	<b>90,593</b>	<b>57,497</b>
<b>NOTE 8: PROVISIONS</b>		
Annual Leave	97,059	108,255
Long Service Leave	60,603	45,381
	<b>157,662</b>	<b>153,636</b>
<b>NOTE 9: LEASE LIABILITY</b>		
CURRENT		
Lease Liability	58,309	77,647
NON-CURRENT		
Lease Liability	66,891	14,445
<b>Total Lease Liability</b>	<b>125,200</b>	<b>92,092</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
<b>NOTE 10: UNEXPENDED GRANTS</b>		
Elder Abuse	237,249	50,000
Commonwealth Community Legal Services Program	224,324	57,308
Women's Safety Package	68,986	-
Qantas	-	22,250
Australian National University	-	50,291
Financial Counselling Services	32,124	34,210
Public Tenancy Support Service	7,559	-
Tenancy Advice & Education Services	-	11,570
	<b>570,242</b>	<b>225,629</b>

The unexpended grants detailed above arise on the basis of allocating expenses to the listed funding bodies at managements' discretion. The excess of income received from a particular funding body plus the carried forward balance (from 2019), less the related expenses gives the figure for each in Note 10 above.

Due to the above the only items which will make up the final surplus / (deficit) shown in the Income Statement for the association are expenses left un-classified by management.

### NOTE 11: CAPITAL COMMITMENTS

In April 2021 Kimberley Community Legal Services Inc have committed to purchase the property at Unit 6, 41 Carnarvon Street Broome. This was settled on 30 July 2021 for a purchase price of \$600,000.



STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 3 to 10:

- 1. Presents a true and fair view of the financial position of Kimberley Community Legal Services Incorporated as at 30 June 2021 and its performance for the year ended on that date.
- 2. At the date of this statement, there are reasonable grounds to believe that Kimberley Community Legal Services Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

*Amanda Whitehead*

Committee Member .....

Amanda Whitehead, Chair

*Caroline Constant*

Committee Member .....

Caroline Constant, Treasurer

Dated this **19** day of **November** 2019



# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KIMBERLEY COMMUNITY LEGAL SERVICES INCORPORATED

## Report on the Audit of the Financial Report

### OPINION

We have audited the financial report of Kimberley Community Legal Services Incorporated (the association), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion the financial statements present a true and fair view of the financial position of Kimberley Community Legal Services Incorporated at 30 June 2021 and the results of its operations and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and is appropriate to meet the needs of the members.

### 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 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 to assist Kimberley Community Legal Services Incorporated to meet the requirements of the association's constitution and its members. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Expense Classification**

Kimberley Community Legal Services Incorporated receives funding from a number of funding bodies. As such, shared expenses on a number of occasions have been split and classified to a number of funding bodies sub accounts. The split and classification of these expenses for the financial year has been based on allocations approved by senior management.

### RESPONSIBILITIES OF THE COMMITTEE FOR THE FINANCIAL REPORT

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability 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 either intends to liquidate the association or to cease operations, or have no realistic alternative but to do so.

The committee is responsible for overseeing the association's financial reporting process.

## 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.

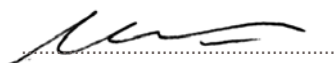
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee'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 the committee 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.



LBW Chartered Accountants

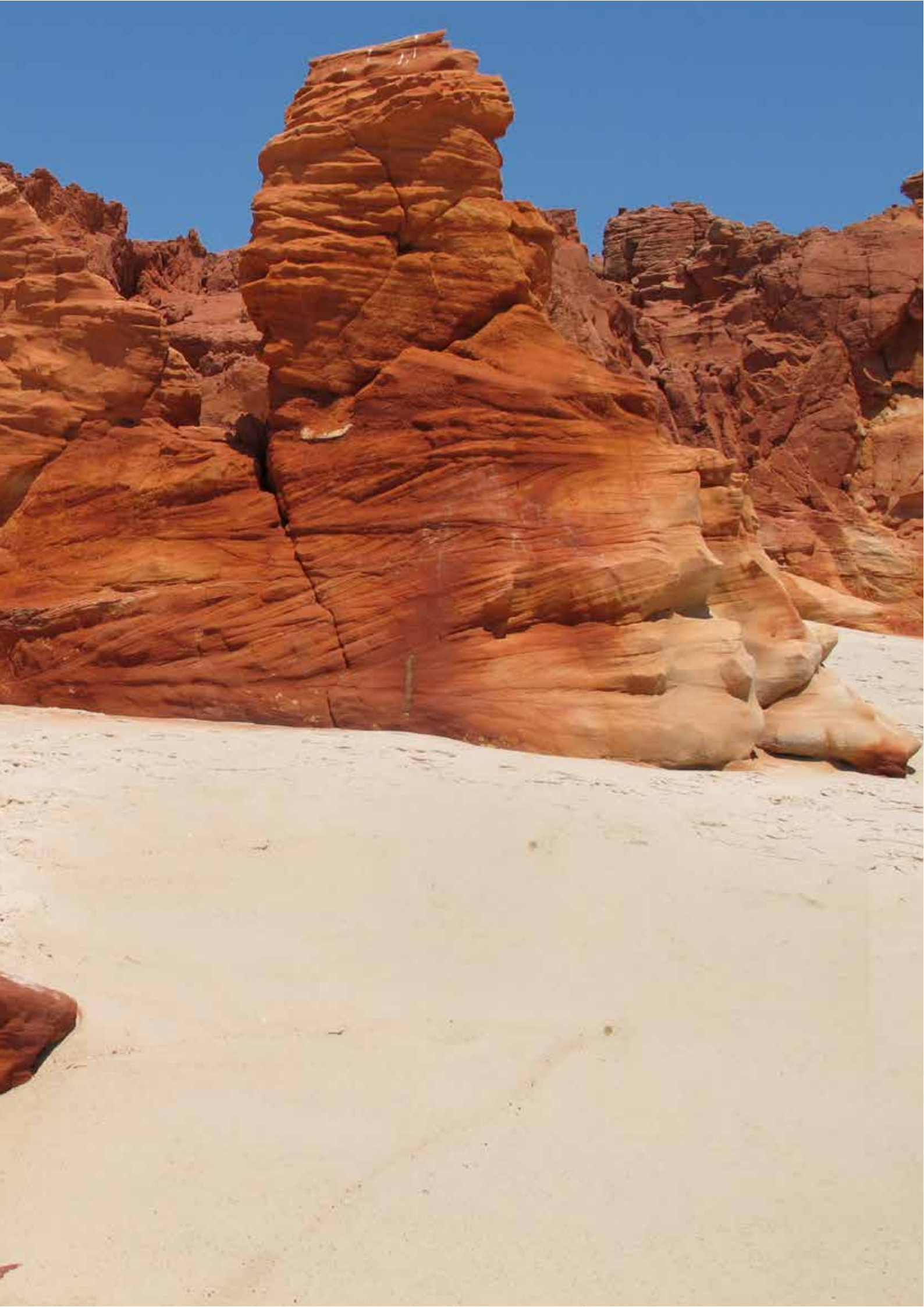


Sripathy Sarma

Principal

Dated this 19<sup>th</sup> day of November 2020





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kimberley community  
legal services