



Community  
Legal Centres  
NSW

# Annual Report 2017/2018

COMMUNITY LEGAL CENTRES NSW

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### ACKNOWLEDGEMENT OF COUNTRY

Community Legal Centres NSW acknowledges the Traditional Owners, Custodians and Elders of the Gadigal People of the Eora Nation, past and present, on whose traditional land we work. Community Legal Centres NSW also acknowledges the Traditional Owners, Custodians and Elders of lands on which CLCs work across NSW.

### ABOUT THIS REPORT

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### COVER IMAGE

Community Legal Centres NSW staff and Board on the Tribal Warrior Cultural Cruise. May 2018

## WHO WE ARE

Community Legal Centres NSW (CLCNSW) is the **peak representative body** for almost **40 community legal centres in NSW**.

Our team supports, represents and advocates for our members, and the legal assistance sector more broadly, with the aim of **increasing access to justice for people in NSW**.

Community Legal Centres NSW **represents the views of community legal centres to the government and broader community**, advocates on key law reform and policy issues, and supports community legal centres to improve the quality of services they deliver to the community.

## OUR VISION

**Access to justice** in a fair and inclusive community.

## OUR PURPOSE

Community Legal Centres NSW leads and supports community legal centres to deliver **access to quality legal services and champion social justice**.



Welcome to CLCNSW's Annual Report. On behalf of the CLCNSW Board, staff and the sector CLCNSW represents, we are pleased to present the 2017-2018 Annual Report on the work of the organisation and the sector more generally.

In the legal assistance sector, the complexity of issues means that resources are always stretched. However, the innovation and passion of those in the sector and specifically in Community Legal Centres (CLCs), mean that, no matter how fraught the situation, no matter how many times we have to lobby to retain our funding, to justify our existence and the value of our work, people continue to rise to the challenge and do what must be done. And that work is always done with extraordinary dedication and diligence, and with remarkable good humour.

This report speaks to some of our work, but it is difficult to capture the depth and breadth of what it means to advocate for access to justice and to deliver services which ensure that access.

We are particularly proud of our new Aboriginal Reconciliation Action Plan, giving effect to our sector's commitment to Aboriginal and Torres Strait Islander access to justice.

We're also proud of our campaign in response to the Commonwealth funding cuts that with lobbying, collaboration and collective action, reversed the decision. At the state level, our submission to the Cameron Review of Community Legal Centre Services provided a clear and comprehensive account of our sector's value in dollars and in impacting people's lives.

And in the midst of the battle for funding and while continuing to run our current program, like all of those driven by the desire to make the world a better place, we dreamed of doing more. And we did. We developed two projects to resource and support our members:

- an ambitious Information and Communication Technology (ICT) project comprising a series of on-line resources and capabilities (for those non-tech people, think digital archiving, a



Tim, Mark, Polly and Kat at Polly's farewell, 27 February 2018.

customer management system, e-learning and websites). We envision that we will expand this project to support sector-wide collaboration across Australia, allowing us to work more effectively in the digital age.

- a social enterprise - a Financial Service that allows our members and other NGOs to have access to book-keeping and financial management tailored to their individual needs.

Financially we are in good shape. We returned a modest surplus for the year, which we have been able to apply to support our work in the

coming year. Like all centres, our funding is a constant cause for concern, requiring the diversion of significant resources into maintaining what we have. We hope that in the coming year we can enjoy some financial security and can focus on the real work.

The following pages provide more detail on some of our key achievements, and I encourage you to read it in its entirety. I believe the most important job of the Chair is to acknowledge those who continue to show up, a group of thoughtful, committed citizens who can (and do) change the world.

Firstly to my colleagues who served as Board members – all of whom already have enormous responsibility in member CLCs, all of whom stepped up and committed substantial time and energy to running CLCNSW and to campaigns and projects: Linda Tucker, who served as Chair for the first six months was on the campaign trail and in the media fighting for our funding with eloquence; Rachael Martin, Kellie McDonald, Dan Turner, Julia Davis, Danielle Hobday, Arlia Fleming, Robert Pelletier, Jacqui Jarrett and Kim Ly, whose contribution ensured that CLCNSW remained a robust and active peak. Thank you for your collective support, your ability to sustain outrage, the tea and your good humour. It was a tough year but having a high functioning, collegial, decisive and compassionate Board meant it was (almost) fun.

Enormous kudos and thanks to the staff of CLCNSW – while the Board drove some of the work, it was the initiative of staff that contributed to the creation and success of ambitious projects. The team

drove the highly successful funding campaign and the sector is forever grateful. Their capacity to get the job done in a small team is in itself impressive, their ability to also serve our members and represent our sector is exemplary.

We were all incredibly fortunate to work with our Executive Director, Polly Porteous. Polly is a formidable, intelligent and creative powerhouse who drove us all to do great things. She is a CLC institution and the organisation (and the sector) has been very lucky to have had her at the helm not once, but twice. The threat of Commonwealth funding cuts made this year one of the most challenging periods for the sector and subsequently one of its greatest wins. Polly led a highly targeted and effective advocacy campaign to fund equal justice. The esteem that Polly is held in by our members meant she was able to ensure 40 independent centres worked as one to coordinate an impressive and successful sector response. The result was that we not only retained our Commonwealth funding but secured millions more from the State Government. Polly

has left CLCNSW and our members in great shape, and we will always be grateful to her for her efforts.

In 2018 we welcomed our new Executive Director, Tim Leach. Polly was a hard act to follow but Tim has made the transition seamlessly. Tim had to hit the ground running, hosting our Quarterlies within days of starting and having a review to respond to at short notice. Tim's warmth, diligence, facilitative approach, capacity to juggle multiple tasks and get up to speed while everyone else is still reading the papers has been appreciated by all. It has meant that the organisation continues to respond effectively to the many and varied challenges confronting a social justice peak and we are able to strongly represent our members.

We are delighted to have the Human Rights Law Centre and Thiyamali Family Violence Service join us as members. They are a welcome addition to the strong voices of community legal centres in NSW. We thank all centres for the amazing work they do on the ground and

their resilience in the face of unmet legal need and funding challenges. We acknowledge the enormous contribution they have all made to the sustainability of the sector in the past 12 months, particularly when some of those centres are unfunded or poorly funded. While it is CLCNSW's job as the peak body to represent these centres, we also appreciate the support that they have provided to our organisation, enhancing our collective understanding, reach and effectiveness.

And finally, on behalf of the sector, we would like to thank our colleagues at Legal Aid NSW, the Department of Justice and the Attorney-General's Office for their support in a particularly challenging year.

Never doubt that a group of thoughtful, committed citizens can change the world: indeed it's the only thing that ever has.

Katrina Ironside  
Current chair on behalf of Linda Tucker previous chair, and the CLCNSW Board

### From the Executive Directors, Polly Porteous and Tim Leach

This year has been one of review, transition and ongoing achievement.

Community Legal Centres NSW played a key role in coordinating the development of a community legal centre sector submission to the *Cameron Review of Community Legal Centre Services* over the period August-October 2017. This review, conducted by Alan Cameron AO with the support of a fine team from the Department of Justice, was an opportunity for the sector to document its contribution to justice in NSW, and to make its case for adequate and secure funding. The final submission reflected contributions from across the membership and we thank our members for helping make such a strong case for community legal centres.

No sooner was the Cameron Review submission completed than our attention turned to the Commonwealth Government's review of the National Partnership Agreement on Legal Assistance Services (known as the NPA). Again Community Legal Centre NSW coordinated the sector's inputs



Tim's first week as Executive Director of Community Legal Centres NSW.

into the process, often working through the National Association of Community Legal Centres. The review is due to be completed by end 2018, and it is critical the NPA review prompts an early commitment from the Commonwealth to a new and properly funded NPA.

As for transition, this year saw a change in our Executive Director. In February 2018 one of us (Polly) finished her second stint as Executive Director (holding fort since Alastair McEwin left the role in May 2016) and the other of us (Tim) arrived to take up the role. We have worked together effectively and very happily over many years, including

in 2004-2008 when Polly had her first stint in the Executive Director role, and Tim worked as a consultant assisting the organisation with strategic planning and organisational reviews. We both share a deep commitment to the sector and its role in promoting social justice. This has made the Executive Director transition much easier than the usual handovers, and we've both had very positive feedback that the transition has been a relatively smooth one for the sector.

The following pages will describe some of the amazing work being done by Community Legal Centres NSW — it is hard to summarise all of



Tim Leach, Executive Director of CLCNSW.

it here, but our major achievements undoubtedly include the following:

Our Community Legal Centres NSW Financial Service that has gone from start-up to highly valued and (practically) self-funding project in 18 months;

A new Reconciliation Action Plan, drafted on the expert advice of our Aboriginal Legal Access Project, that builds on our past good work in this area while setting ambitious new targets to give effect to our commitment to justice for Aboriginal and Torres Strait Islander people and communities:

## EXECUTIVE DIRECTOR'S REPORT

An enhanced advocacy and communications program that has developed — through sector-wide consultation — advocacy priorities supported by the entire sector, driving our advocacy activities with great results.

A greatly expanded student placement and volunteer program bringing in keen students for great learning opportunities that also generate excellent products for the sector, all the while complementing our strengthened collaboration with universities across NSW:

The accreditation of all member organisations, underpinning a sector-wide process of quality improvement that ensures communities get great service and that funders and other stakeholders can have confidence in our work:

The continued improvement of quarterlies events with greater efforts to enhance regional access via streaming.

All up, it's been a year of impressive achievements for the organisation.

We want to acknowledge the great support and guidance provided by our Board. Governance can be hard work and our board members provide it superbly and uncomplainingly. We want to particularly thank our Chairs, Linda Tucker and Katrina Ironside, for their leadership and support.

We have a great team here. During the year we were sorry to see the departure of our administrator Bruce Knobloch, our bookkeeper Joanna Bednarska and Lucy Tran as casual administrator, but we were delighted to welcome Vijhai Utheyan to the role of office manager and Lucy Lee to our Financial Service as bookkeeper. We want to acknowledge the terrific work delivered by all our employees and volunteers. Our team is a huge factor in making our job so rewarding and enjoyable.

Tim and Polly



The team on the rocks on a Tribal Warrior cultural heritage tour, May 2018.



Reconciliation Week BBQ with NACLCL, CLCNSW and TUNSW, May 2018.



Inner City Legal Centre staff at 'Fair Play at Fair Day,' February 2018.

## COMMUNITY LEGAL CENTRES AT A GLANCE

### CLIENT INFORMATION

TOTAL  
CLIENTS  
2017-2018

54,659



#### TYPE OF HELP

33,696

Information

#### AGE

10%



65+

#### GENDER

45%

Male

68,470

Referral

23%

50-64 years

49%

Female

73,158

Legal Advice/Task

38%



35-49 years

0.5%

Other

8,039

Non-Legal support

29%

25-34 years

22%

Main language spoken at home is not English

### TOP 5 LEGAL PROBLEM TYPES

IMMIGRATION LAW

FAMILY LAW PARENTING  
ARRANGEMENTS

HOUSING  
(TENANCY ONLY)

CREDIT AND DEBT

CONSUMER  
COMPLAINTS

## STRATEGIC PRIORITIES

The 2015-2018 Strategic Plan of Community Legal Centres NSW was developed in consultation with Community Legal Centres NSW members, staff and the Board. Community Legal Centres NSW also consulted with Legal Aid NSW about the **key funding and sustainability issues for the CLC sector** in the immediate future.

The Strategic Plan outlines **five priority areas** for Community Legal Centres NSW, which together represent a clear direction for the work of Community Legal Centres NSW **over the three-year period from July 2015 to June 2018.**

### PRIORITY AREA 1 HIGHLIGHT ACCESS TO JUSTICE

Increased awareness of, and strategic responses to, access to justice.

### PRIORITY AREA 2 ADVOCATE FOR SOCIAL JUSTICE

Advocate for law reform that delivers social justice for community legal centre clients.

### PRIORITY AREA 3 PROMOTE THE VALUE OF CLCS

Increased political and societal awareness and recognition of community legal centres as unique and valuable contributors to the justice system.

### PRIORITY AREA 4 STRENGTHEN THE ORGANISATIONAL CAPACITY OF CLCS IN NSW

Increased capacity for community legal centres to grow and deliver services.

### PRIORITY AREA 5 STRENGTHEN COMMUNITY LEGAL CENTRES NSW

A strong peak body assisting community legal centres to deliver access to justice.



Mark Riboldi, Vijhai Utheyan, and Kath Cooke at our strategic planning day, May 2018.



Laurel with the national accreditation team, June 2018.



Cathy Farry, Polly Porteous, Sean Bowes and Jenny Lovric at Far West Community Legal Centre, November 2017.



For several years, the community legal sector was preparing for a ‘funding cliff’ of 30% cuts to community legal centres funding through the National Partnership Agreement on Legal Assistance Services from 1 July 2017. The National Association of Community Legal Centres, state and territory community legal centre associations, and individual community legal centres ran the #FundEqualJustice campaign to convince the federal government to reverse its decision.

On 5 April 2017 the NSW Attorney General announced an additional \$6 million in NSW Government funding for NSW community legal centres, to be allocated over the 2017-2018 and 2018-2019 financial years, intended to replace the Australian Government funding slated for cuts on 1 July. The Australian Government later reversed its decision to cut funding; however the NSW Government confirmed that its additional funding would remain.

On 29 September 2017, the NSW Attorney General announced a Review of Community Legal Centre Services. The purpose of this review was to ensure that legal assistance is directed to people most in need, improve community legal centre service provision, and assist the NSW Government in settling an approach to future funding allocations.

Community Legal Centres NSW coordinated a thorough submission to this review, making recommendations including:

- No community legal centre in NSW should receive a cut in their 2016-17 funding as a result of the review.
- Additional recurrent funding should be provided to allow generalist centres to cover geographic gaps and to allow centres to meet gaps in services to priority client groups or priority civil law areas.

- The Aboriginal Legal Access Program should be provided with more funding.
- A funding allocation model should be based on the best available data regarding the prevalence of legal need for the relevant geographic or specialist area.
- Community legal centres should be able to select from the range of service delivery options to design and provide services to clients and the community, including legal advice, representation services, CLE and law reform.
- Community Legal Centres NSW should continue to receive recurrent funding for its work representing and supporting community legal centres.

## JUSTICE AWARDS

The Law and Justice Foundation of NSW's annual Justice Awards recognise individuals and groups who have made an outstanding contribution to improving access to justice in NSW.

The Community Legal Centres NSW Award in 2017 sought to recognise a volunteer or group of volunteers in a NSW community legal centre who have demonstrated outstanding

commitment to improving access to justice in NSW, particularly for socially and economically disadvantaged people.

Congratulations to all those nominated and the 'winners', and thank you for your contribution to access to justice in NSW.



Winner of the Justice Award 2017 - Prue Gregory from knowmore.



Illawarra Legal Centre - Winner of the CLCNSW Award for Volunteers. Three of six Illawarra Legal Centre volunteers with Illawarra Legal Centre Director Truda Gray.



Highly Commended Volunteer - Sue Whitehead, from Refugee Advice & Casework Service



Highly Commended Volunteer - Elise Briggs, from Hunter Community Legal Centre

## RECONCILIATION ACTION PLAN 2018-20

In February 2018 Community Legal Centres NSW launched our 2018-20 Innovate Reconciliation Action Plan (RAP). Through the implementation of this RAP, Community Legal Centres NSW reaffirms our commitment to growing and maintaining strong relationships with Aboriginal and Torres Strait Islander communities, and to continuously develop partnerships that strengthen and empower Aboriginal and Torres Strait Islander peoples and communities.

Community Legal Centres NSW knows that a crucial step for improving access to justice for Aboriginal and Torres Strait Islander peoples is acknowledging the dispossession of their lands, languages and cultures.

As a non-indigenous organisation that wants to contribute to improving the lives and futures of Aboriginal and Torres Strait Islander peoples, we understand that we can only do so by working under guidance and through partnership with Aboriginal and Torres Strait Islander peoples.

Key achievements under our first Reconciliation Action Plan (that we are looking to build on) include the development of our Aboriginal Cultural Safety Workbook for community legal centres and other legal organisations; adding a Cultural Safety Criteria to the National Accreditation Standard; regular Cultural Safety training at Quarterly network meetings; hosting events in conjunction with other community legal centres; and providing peer support to Aboriginal staff across the sector.



Reconciliation Action Plan Launch - 28 February 2018.



The Aboriginal Flag and Opera House from the Tribal Warrior, May 2018.

Community Legal Centres NSW coordinates cohesive advocacy, communications and law reform strategies on a number of law reform priorities on behalf of the sector.

These activities are coordinated by the Community Legal Centres NSW Advocacy & Communications Manager, working with the Law Reform & Policy Network Co-convenors. Activities are supported by the Community Legal Centres NSW Research and Communications Officer, student interns and academics from multiple universities, pro bono support from a number of law firms, and of course community lawyers across NSW.

The advocacy and law reform activities of Community Legal Centres NSW include engaging in cross-sector support and collaboration. In 2017-18 this included:

- Participating in the Strategic Directions Committee for **Just Reinvest NSW**, the coordinating body for supporting justice reinvestment initiatives across the state, including the

successful Maranguka Justice Reinvestment initiative in Bourke.

- Participating in the steering group for the **Make Renting Fair campaign**, led by the Tenants' Union of NSW, advocating for reforms to the Residential Tenancies Act, especially an end to unfair 'no-grounds' evictions.
- Joining the steering committee for the **Every Child campaign**, coordinated by the Benevolent Society, a new national campaign advocating for a federal government approach to child safety and well-being.

Community Legal Centres NSW also supported many other advocacy campaigns by cross-sector organisations, including via social media, signing onto open letters and endorsing submissions.



Community Supporting the Make Renting Fair campaign.



Community Legal Centres NSW staff supporting the Stand By Me campaign.

The law reform work of Community Legal Centres NSW is both proactive and reactive. We respond to government legislation, policy reviews and inquiries. We also attempt to reform laws and policy based on priorities set by the sector.

From December 2017 to March 2018, Community Legal Centres NSW consulted with community lawyers and other workers across the sector to determine a series of law reform priorities. From March to June 2018, student interns and community lawyers engaged in research in these areas, and Community Legal Centres NSW.

### 1. ABORTION LAW REFORM

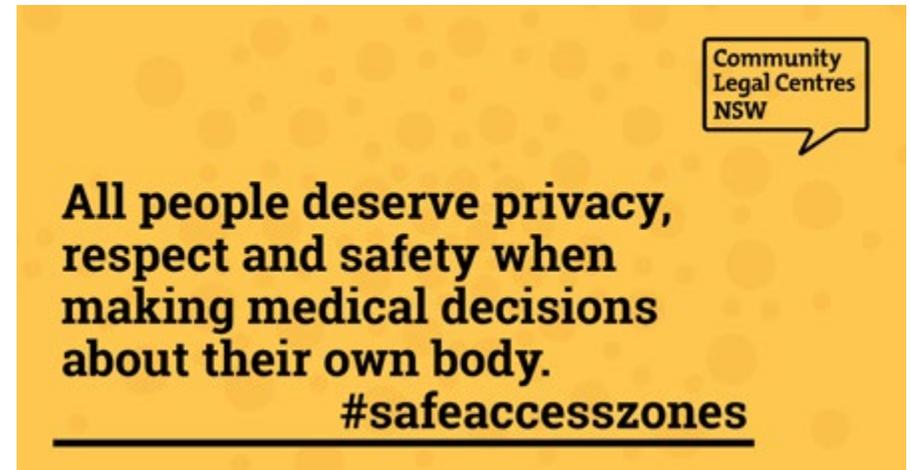
*Including the promotion of safe access zones outside reproductive health clinics, removing abortion from the crimes act and including abortion in the PBS.*

Community Legal Centres NSW worked with organisations like Fair Agenda to advocate for safe access zones outside reproductive health clinics, which have now been made law.

### 2. AMENDMENTS TO THE BIRTHS, DEATHS AND MARRIAGES REGISTRATION ACT 1995 (NSW)

*To make it easier for trans people and members of the Stolen Generations to change their names, or the names of their parents and grandparents.*

Community Legal Centres NSW briefed the Attorney General's office on both of these issues, receiving positive commitments for legislative and policy reform, and connected the registrar with Central Coast Community Legal Centre.



Social media 'tile' created to advocate for safe access zones.

FIGURE 5: CYCLE OF FINES, DISADVANTAGE AND DEBT



Diagram from Law and Justice Society of NSW Justice Issues paper, February 2018.

### 3. CULTURALLY SAFE MEDIATION SERVICES

*Provide funding and training for the provision of culturally safe mediation services for Aboriginal people and communities, particularly in South East NSW.*

Community Legal Centres NSW briefed the federal Attorney General's department on this issue, as well as conducted research for Shoalcoast Community Legal Centre.

### 4. FAIRER LAWS FOR PEOPLE WITH DEBTS

*Amend practices around debt recovery to ensure that people facing hard times are not further impacted by the system, including garnishee order notifications and defaulting suspensions.*

Community Legal Centres NSW successfully advocated for reforms to the State Debt Recovery Bill 2017, and worked with Revenue NSW to draft the subsequent Debt Recovery Guidelines.

### 5. JUSTICE FOR VICTIMS OF DOMESTIC VIOLENCE AND SEXUAL ASSAULT

*Ensuring that survivors of abuse and assault receive appropriate support and recognition for the trauma they have endured.*

Community Legal Centres NSW supported Women's Legal Service NSW and the Domestic Violence and Victims Compensation Network to advocate for better practices and higher payments for victims of domestic and family violence, sexual assault, child abuse and child sexual abuse.

### 6. INCREASING ACCESS TO JUSTICE FOR RENTERS

*Ending the practice of landlords being able to evict tenants without cause, including people living in rented homes, boarding houses, residential parks and international student accommodation.*

Community Legal Centres NSW participated in the Make Renting Fair campaign, advocating for an end to unfair evictions, as well as produced research to benefit the campaign.

### 7. INTRODUCING A HUMAN RIGHTS FRAMEWORK FOR NSW

*Enshrining basic and essential human rights in a formal framework, to inform legislation, policy and public education.*

Community Legal Centres NSW supported Kingsford Legal Centre in producing a briefing paper and advocated to the Attorney General and Shadow Attorney General on the issue.

### 8. REFORMING THE CHILD PROTECTION SYSTEM

*Working towards the aim of keeping children with their families, and in their communities, by providing early and ongoing support and legal assistance to parents, relatives and children through all stages of the process.*

Community Legal Centres NSW, working with the Care & Protection Network, developed a model of legal support for families going through the child care and protection system, forming the basis of our response to the Shaping a Better Child Protection System consultations.

### 9. REDUCE THE INCARCERATION RATES OF ABORIGINAL PEOPLE

*Through implementation of the recommendations of the Australian Law Reform Commission's 2018 Pathways to Justice report, including reforms to the Bail Act, raising the criminal age of responsibility and adopting a justice reinvestment approach to the criminal justice system.*

Community Legal Centres NSW worked with the Aboriginal Legal Service on a variety of issues, including promoting justice reinvestment, producing open letters to government, and advocating directly to the Attorney General and Shadow Attorney General.

### 10. IMPROVE LAWS REGARDING PEOPLE WITH COGNITIVE DISABILITIES

*Changing the relationship of people with cognitive disabilities in the courts, particularly in relation to the imprisonment of people who are deemed unfit to plead, and whether people with apprehended violence orders are able to fully understand the conditions of the AVO.*

Community Legal Centres NSW worked with the Intellectual Disability Rights Service to produce a briefing paper and began advocating to the Attorney General and Shadow Attorney General.

### LAW REFORM CASE STUDY: STATE DEBT RECOVERY BILL

In early 2018, targeted advocacy from Community Legal Centres NSW resulted in positive changes to NSW government legislation regarding debt recovery. The outcome was a real win for people going through tough times in NSW, and a good model for how constructive advocacy from community legal centres can benefit both government and the community.

In true community legal centre style the result was a real team effort, directed by our Advocacy and Communications Coordinator Mark Riboldi. Particular mention should also go to Macquarie University student volunteer Anna Hamoy, Redfern Legal Centre solicitor Laura Bianchi and Financial Rights Legal Centre solicitor Alice Lin.

The advocacy started with correspondence to Finance, Services & Property Minister Victor Dominello about the State Debt Recovery Bill 2017, legislation before parliament that was consolidating debt recovery procedures under the auspices of Revenue NSW. Passage of the legislation was put on hold following our representations

about some of the problems with the Bill, and Mark, Alice and Laura began a series of meetings and exchanged correspondence with senior Department officials and the Minister's Office, and also engaged with other members of parliament to inform them of our concerns with the legislation.

These efforts resulted in the government amending their own legislation in a number of areas and, in the debate in the NSW Upper House, Greens NSW MP Justin Field was able to secure further amendments proposed by Community Legal Centres NSW. As Justin said in the debate on 14 March 2017:

*"I recognise also the detailed and constructive engagement of Community Legal Centres NSW. In particular, it seeks to ensure that disadvantaged people—including people facing economic hardship—do not face greater stress and disadvantage because of legislative and regulatory changes in this bill."*

"The Government also obtained useful feedback from Community Legal Centres NSW and Legal Aid NSW. These organisations have extensive on-the-ground experience in dealing with both fines and civil debts, and their input on procedural fairness and other matters affecting vulnerable persons in particular has been welcome."

Minister Victor Dominello, 15 March 2018

Following the passage of the Bill, Community Legal Centres NSW continued our constructive engagement with Revenue NSW through negotiating the drafting of the NSW Debt Recovery Guidelines, which guide the way Revenue NSW staff carry out the operations of the legislation.

Some of the key changes secured by Community Legal Centres NSW across the process:

- Removing a proposal that would have cancelled people's occupational licences if they had unpaid state debt.

- Extend the amount of time for people to provide additional information during an internal review from 14 to 28 days.
- Allow people to make more than one application to the Hardship Review Board where there is new information or a change of circumstances.
- Ensuring people receiving debt recovery notices are informed of who to call if they are experiencing hardship and require support.

### KEY SUBMISSIONS

- **August 2017** - Federal Government consultation on Tax Deductible Gift Recipient Reform Opportunities (joint submission with National Association of Community Legal Centres)
- **September 2017** – NSW Government consultation on the civil litigation recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse.
- **September 2017** – Australian Law Reform Commission’ inquiry into Indigenous incarceration rates.
- **October 2017** – Law Council of Australia’s Justice Project.
- **December 2017** – response to NSW Government’s Shaping a Better Child Protection System Discussion Paper.
- **February 2018** – Federal Government’s Religious Freedom Review.
- **April 2018** – NSW Government’s Public Consultation on Aboriginal Cultural Heritage.
- **May 2018** – Australian Law Reform Commission’s Review of the Family Law System.
- **June 2018** - Australian NGO Coalition Submission regarding Australia’s compliance with the Convention on the Elimination of All Forms of Discrimination against Women.
- **June 2018** – NSW Government review of Consent in Relation to Sexual Assault.
- **June 2018** – Joint Select Committee consultation on Constitutional Recognition Relating to Aboriginal and Torres Strait Islander People.



Mark with Tracy La, an intern from Summer 2017/18.

## SYDNEY MARDI GRAS 2018

Working with Inner City Legal Centre, Community Legal Centres NSW helped coordinate a community legal centre float at the 2018 Mardi Gras Parade.



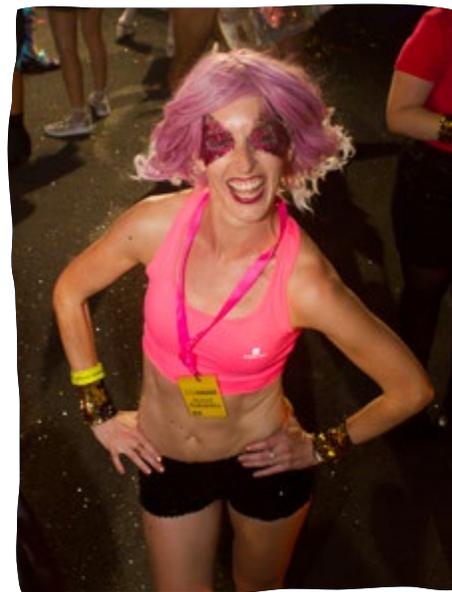
Sydney Mardi Gras 2018



Sydney Mardi Gras 2018



Sydney Mardi Gras 2018



Sydney Mardi Gras 2018



Sydney Mardi Gras 2018

SOCIAL MEDIA

In 2017-18, the Community Legal Centres NSW Facebook page likes increased by 42%, from 1,352 to 1,921. Our Twitter followers increased by 35.8%, from 2366 to 3213.

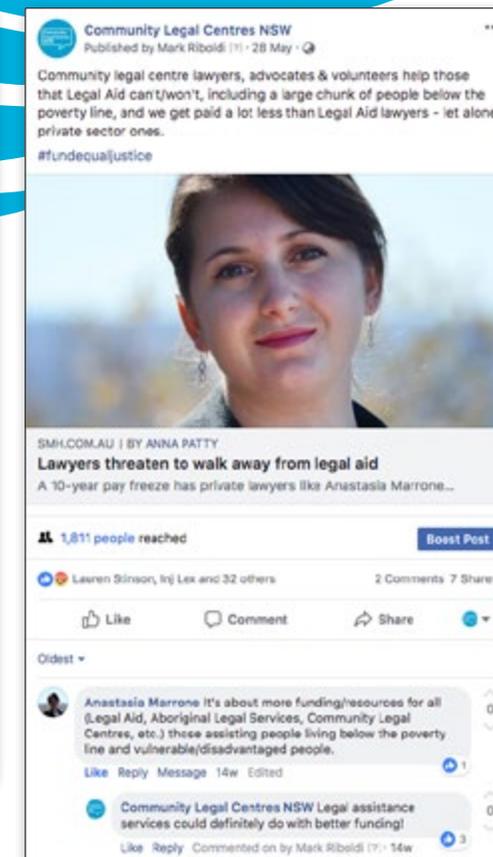
Our most popular Facebook posts achieved a 5379 person reach and a 208 person engagement, while our most popular tweet achieved a reach of 10,565 with 158 engagements.



Twitter post for Reconciliation Week 2018.



Facebook post for the Marriage Equality Campaign.



Facebook post about pay for community lawyers.

REBRANDING AND STYLE GUIDE

Community Legal Centres NSW engaged a designer to create a Brand Identity Toolkit. The kit, adopted in April 2018, has helped ensure consistent, high quality in messaging and style for

Community Legal Centres NSW publications, letters, submissions and other materials. The shapes, mood and colours from Aboriginal artist Anthony Walker's artwork, purchased in the process

of developing our 2018-2020 Reconciliation Action Plan, were used to inspire and inform the creation of the Community Legal Centres NSW brand identity, with a focus on visually representing our strategic values and vision.



**ARTIST** Anthony Walker

**LANGUAGE GROUP** Yiman/Gurreng Gurreng

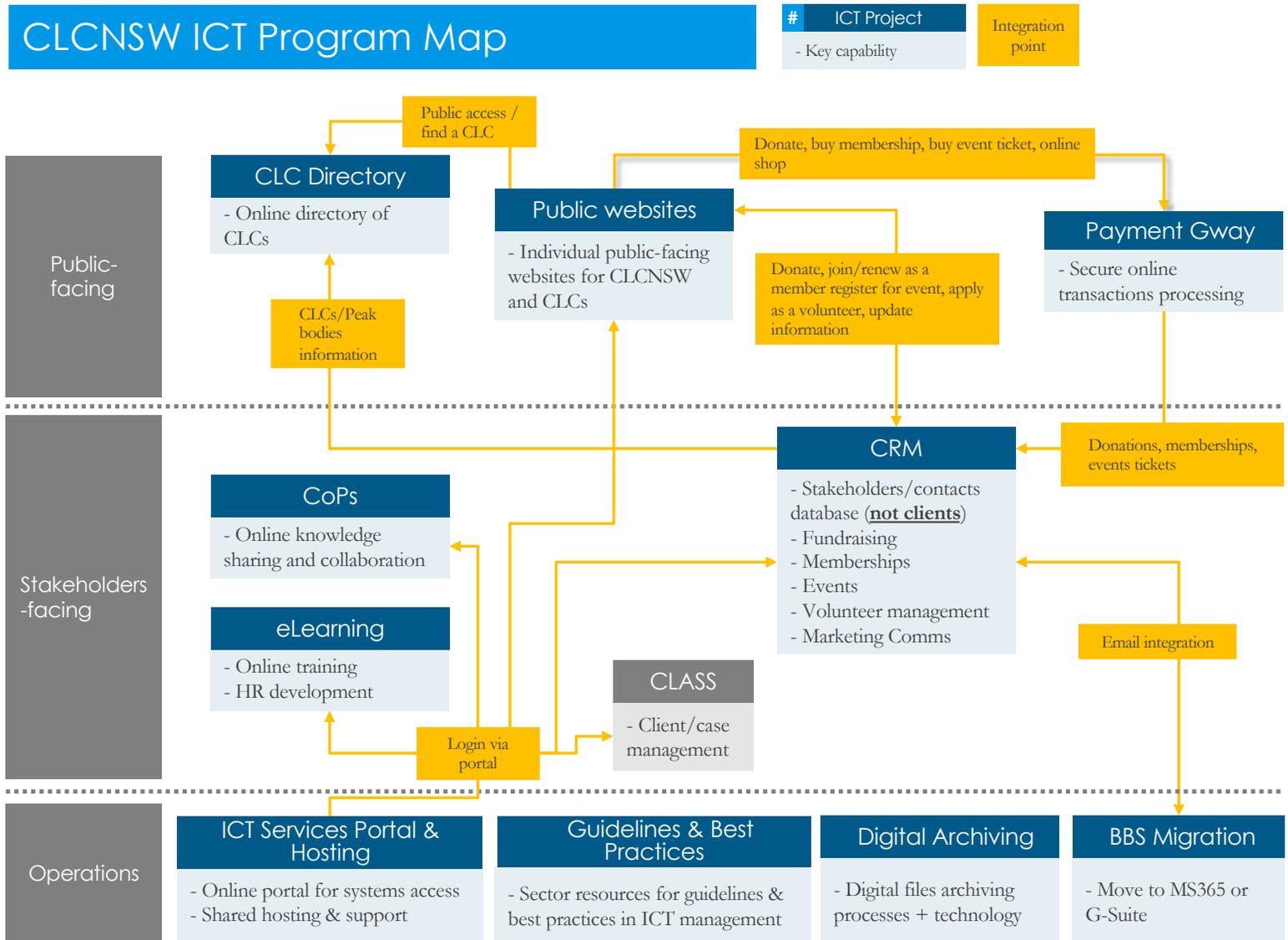
**TITLE** Seven Sister Increase Song Cycle

**DESCRIPTION** "Depicts the Seven Sister star constellation (The Pleiades) being sung up by men from my grandfather's language group - Yiman."

We use this artwork to promote our Reconciliation Action Plan and law reform submissions. We also drew inspiration from it in developing our Brand Identity Toolkit.

In April 2017, Community Legal Centres NSW received a one-off Administrative Efficiencies Grant from Legal Aid NSW to kick-start a program of work that aims to build digital capability for CLCs in NSW. The project began in the 2017-18 financial year. The need for improved ICT solutions was identified in an audit of 19 NSW CLCs conducted by Price Waterhouse Coopers in 2016.

Community Legal Centres NSW engaged a consultant to manage the project, Angeline Veeneman of Maysix Consulting. Through consultation, the project came up with an ideal framework for the sector's communications (see right).



## ICT PROJECT

Due to financial constraints, Community Legal Centres NSW prioritised the following in 2017-18, delivered through utilising the IT capability of the Tenants' Union of NSW, employing a part-time web and CRM developer, and using other specialists as required. We:

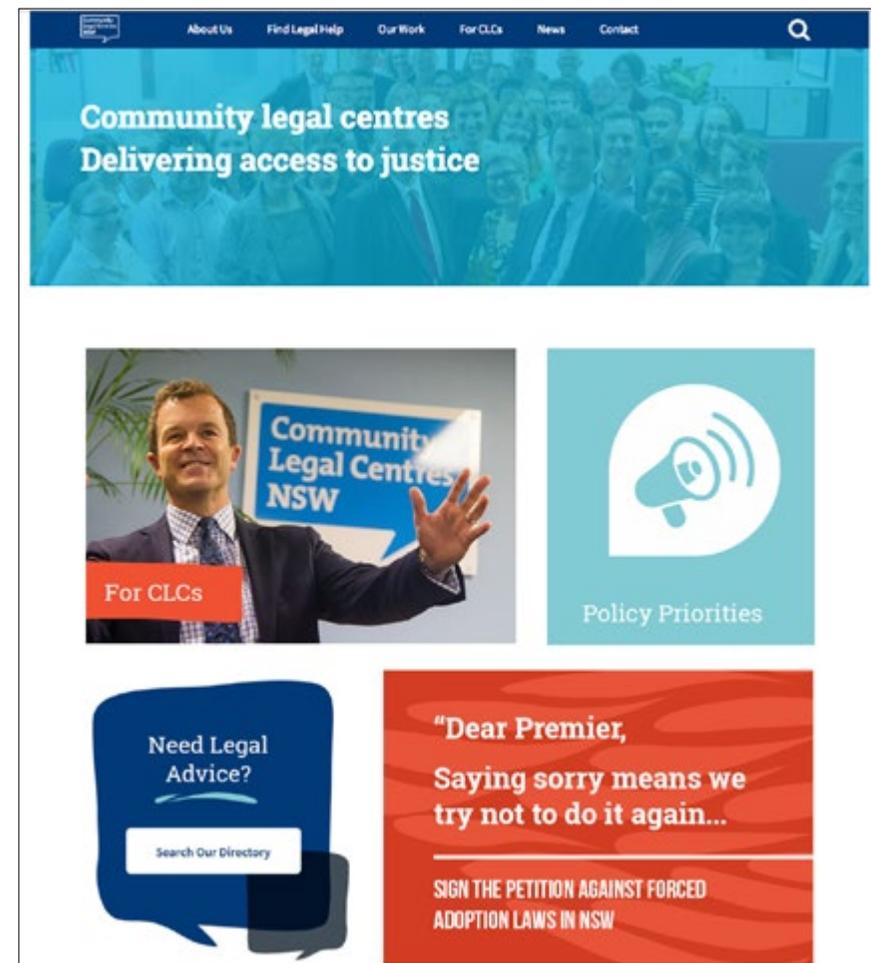
- Moved 11 centres off the BBS and other antiquated email systems.
- Commenced a digital archiving pilot with the Tenant's Union of NSW and NACLCL.
- Created a new website for Community Legal Centres NSW and began work on a website for Elizabeth Evatt Community Legal Centres.
- Developed systems for building low cost websites for community legal centres.
- Created a new online community legal centres directory, working in partnership with NEOTA, Allens and the University of Technology, Sydney.
- Began work on CRM systems for

Community Legal Centres NSW, Hume Riverina Community Legal Service and IARC.

- Scoped technology options for unfunded systems, collated best-practice documentation and planned for a sustainable Community Legal Centres NSW ICT Service.

The Community Legal Centres NSW ICT Project will continue in 2018-19, with an expanded team of inhouse coordination and systems development. The primary activities will be:

- Completing the work begun in 2017-18 on website and CRM systems;
- Delivering new technologies on a fee-for-service basis to a variety of community legal centres; and
- Attempting to secure sufficient funding to carry the service through the setup period and create a financially sustainable ICT service.



Community Legal Centres NSW website homepage.

## ACCREDITATION

NSW, QLD, VICTORIAN, WA  
AND NATIONAL ACCREDITATION  
COORDINATORS **MEET 3 TIMES,  
AND TELECONFERENCE MONTHLY**

REVIEW OF PHASE 2 OF NAS  
COMMENCES IN PREPARATION  
FOR **PHASE 3 IN 2019**

**10 ON SITE ACCREDITATION  
ASSESSMENT VISITS  
CONDUCTED IN NSW**

**40 PROGRESS REPORTS  
SUBMITTED AND REVIEWED  
BY THE NSW REGIONAL  
ACCREDITATION COORDINATOR**

**ADDITIONAL 17 NSW CENTRES  
CERTIFIED UNDER THE NATIONAL  
ACCREDITATION SCHEME**

The National Accreditation Scheme (the NAS) was established in 2010 as an industry based certification process for the Community Legal Centre (CLC) sector. The NAS is both a quality assurance process and a framework for promoting continuous quality improvement. It drives, supports and recognises good practice in the delivery of community legal services.

The NAS sets a range of industry standards. It enables CLCs to reflect on, review and continually improve their systems, processes and guiding documentation - in areas such as governance, organisational risk management and service delivery. It ensures that CLCs are focused on providing high quality, efficient, accessible and culturally appropriate services for clients and communities.

The NAS is strongly valued by the CLC sector as a sector owned and operated initiative. It is recognised externally by funders and the

government as a robust quality assurance mechanism and it gives confidence to clients that CLCs are accredited organisations.

All CLCs that are full members of any of the State or Territory Associations of CLCs in Australia are required to comply with the NACLCL Accreditation Criteria. This requirement is contained in the Common Membership Rules adopted by all Associations in their constitutions or rules.

### PRACTICE MANAGEMENT COURSE FOR CLC

The Law Society requires solicitors who manage a legal practice to hold a Practice Management certificate. Each year Community Legal Centres NSW collaborates with the College of Law which offers a Practice Management Course specifically for the community legal sector. This is the only Practice Management course for community law - interstate solicitors seeking the qualification also attend.

"I wanted to thank you for the time you have taken on the PAA Report. The level of detail in the report is well beyond what I expected and reads more as a report done by a consultant. What a great service for an under-resourced CLC! As you know, I haven't been through the process before and to receive a report at the end where all the thought has already been done as to what has to be completed and where resources can be located is fabulous. It means that someone with far less expertise than you (me) doesn't have to spend many hours trying to work out the next steps, I can move straight to just doing it!"

Katrina Ironside IARC

"I value the NAS process and actually enjoy it. I feel that this is something that makes us accountable and to strive to address the gaps in policies and procedures of the service."



Regional Accreditation Coordinators, November 2017

Responding to the needs of members, Community Legal Centres NSW established the Financial Service in 2016 to provide expert financial services, efficiencies and budgeting peace of mind to community organisations.

Throughout 2017-18 the service grew from four clients to six, serviced by a team of a service manager, two experienced bookkeepers and specialist contractors as required.



The Financial Service team – (L to R) Kath Cooke, Lucy Lee and Julie Robson.

“This has had a great impact of our team at the Centre, enabling me to restructure the administration team. NSW Financial Services have freed up both my own and my Administration Manager’s time to focus on supporting our legal service and day to day operations. The Financial Service has allowed us to develop clear and accountable systems for our financial management. The team are always available to answer questions and have provided me with invaluable support when compiling budgets and reviewing expenditure.”

Deborah Macmillan,  
CEO; Central Coast Community Legal Centre

“The CLCNSW Financial Service has worked really well for our centre. The systems it has set up are easy to follow as well as the financial reports. They are professional and adaptable, which was very important during the transition period when we moved to their new service. They understand our funding situation and reporting requirements, and most importantly understand CLCs and what they do. We would recommend them to any CLC in NSW”.

Katherine Boyle, Coordinator/Principal Solicitor;  
Welfare Rights Centre

The Community Legal Centres NSW Quarterlies are three-day community legal centre sector network and training opportunities held in Sydney four times a year. They begin with a Yarn Up day, a professional support and development forum for Aboriginal and Torres Strait Islander workers in community legal centres to safely and confidentially share their experiences. There are then two days that attract a wide range of community legal centre workers from across the state to attend a variety of training and network meetings.

Highlights of training offered at the Community Legal Centres NSW Quarterlies in 2017/18 include:

- **Session on the Uluru Statement from the Heart**
- **There were two Aboriginal Family Law Legal Training Days held, in November 2017 and in May 2018.**
- **A Family Law and Family Violence legal training day was co-hosted with Women's Legal Service in September of 2017.**
- **We held a Financial Management training in November 2017.**
- **Media training run by Monique Shafter from the ABC**
- **Marriage Equality campaign panel discussion with representatives from the Yes campaign.**

"This was an amazing session! So informative! It was very inspiring and motivating. It spurred us on to do a submission to the Commonwealth parliamentary inquiry into constitutional recognition for ATSI, which we probably wouldn't have done if we hadn't attended this session. Excellent presenters."

Cultural Safety Session - Uluru Statement Feedback May 2018

"This should be done at every network meeting."

"Really loved this session, it was incredibly informative."

Aboriginal Legal Access Program and Aboriginal & Torres Strait Islander Rights Working Group Session Feedback – November 2017

"The session on the RAP was very helpful and informative."

Cultural Safety Training Session Feedback – May 2018

## QUARTERLIES



May Quarterlies



May Quarterlies



Media Training with Mon Schafter from the ABC, February 2018.



May Quarterlies



May Quarterlies

## COMMUNITY LEGAL CENTRES NSW NETWORKS AND WORKING GROUPS

### NETWORK

### CONVENOR/S 2017-2018

Employment & Discrimination Law Network	Alexandria Robinson (South West Sydney Community Legal Centre)
Domestic Violence & Victims Compensation Network	Karen Mifsud (Women's Legal Service NSW) Natalie Ross (Kingsford Legal Centre)
Coordinators & Directors Network	Arlia Fleming (Elizabeth Evatt Community Legal Centre)
PII Committee	Ali Motjahedi (IARC) Annette van Gent (Marrickville Legal Centre) Hilary Kincaid (Inner City Legal Centre)
Prisoners' Rights Working Group	Carolyn Jones (Women's Legal Service NSW) Camilla Pandolfini (Public Interest Advocacy Centre)
Admin / Finance Group	Kerrith Sowden (Refugee Advice & Casework Service)
Technology & Communications Network	Finn O'Keefe (Redfern Legal Centre)
Care & Protection Network	Kenn Clift (Intellectual Disability & Rights Service – IDRS) Jenna Dunwoodie (Wirringa Baiya Aboriginal Women's Legal Service)
NACLC Animal Law Network	Tara Ward (Animal Defender's Office)
CLEW Network	Bronwyn Ambrogetti (Hunter Community Legal Centre) Nalika Padmasena (Seniors Rights Service) Pat Joyce (Seniors Rights Service)
Law Reform & Policy Network	Leo Patterson-Ross (Tenant's Union of NSW) Maria Nawaz (Kingsford Legal Centre)
Law Reform & Policy Network	Maria Nawaz
Family Relationships Centres / CLCs	Shann Preece (Inner City Legal Centre)
RRR Network	Arlia Fleming (Elizabeth Evatt Community Legal Centre)

## COMMUNITY LEGAL CENTRES NSW STAFF TEAM

Polly Porteous	Executive Director	(until Dec 2017)
Tim Leach	Executive Director	(from Jan 2018)
Julie Robson	Financial Service Manager	
Mark Riboldi	Advocacy and Communications Manager	
Zachary Armytage	Aboriginal Legal Access Program Coordinator	
Laurel Draffen	Capacity Building Coordinator	
Holly Brooke	Communications & Research Officer	
Vijhai Utheyan	Office Manager	(from Dec 2017)
Kath Cooke	Financial Service Bookkeeper	(from Sep 2017)
Lucy Lee	Financial Service Bookkeeper	(from Mar 2018)
Catherine Thompson	Financial Service Bookkeeper	
Charlotte Mung	Financial Service Bookkeeper	(until Mar 2018)
Rafael Mazzoldi	Web & CRM Developer	(from Jan 2018)
Bruce Knowbloch	Members Services Officer	(until Dec 2017)

## VOLUNTEERS

Charlotte Regan	(sem 1 2018)	Imogen Brackin	
Denis Vukcevic	(sem 1 2018)	Joseph Brown	(winter 2018)
Anna Hamoy	(sem 1 2018)	Judy An	(winter 2018)

## COMMUNITY LEGAL CENTRES NSW BOARD

Katrina Ironside	Chairperson	(appointed Oct 2017)
Linda Tucker	Chairperson	(resigned Oct 2017)
Kim Ly	Treasurer	
Jacqui Jarrett	Aboriginal Advisory Group nominated representative	(appointed Nov 2017)
Danielle Hobday	Aboriginal Advisory Group nominated representative	(resigned Nov 2017)
Robert Pelletier		(appointed Nov 2017)
Daniel Turner		(appointed Nov 2017)
Arlia Fleming		
Julia Davis		(resigned Nov 2017)
Rachael Martin		(resigned Nov 2017)
Kellie McDonald		(resigned Nov 2017)

To contact us, please email [clcnsw@clcnsw.org.au](mailto:clcnsw@clcnsw.org.au) or call 02 9212 7333.

## SUPPORTERS

### PRO BONO SUPPORTERS

Jen Davidson, Gilbert+Tobin

Gilbert+Tobin

Vanessa Alford, Herbert Smith Freehills

Herbert Smith Freehills

Baker & McKenzie

Jilly Field, Ashurst

**ARLIA**

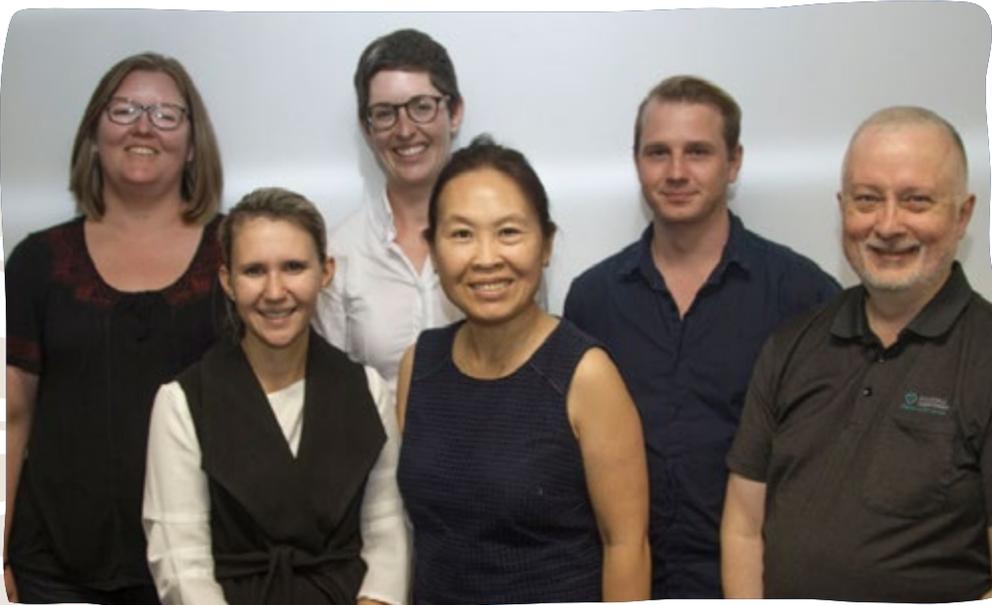
**KELLIE**

**DANIEL**

**DANIELLE**

**KIM**

**ROBERT**



2017-2018 Board Members.

### QUARTERLIES GUEST SPEAKERS

Natalie Greenfield, Australian Human Rights Commission

Neil Watt, Neil Watt Consulting

Bernadette Mckay

Gemma Mckinnon

Errin McKay

Rosslyn Monro, CLCQ

Angeline Veeneman

Pitcher Partners

Mahashini Krishna, Commissioner of Victims' Rights

Sue Garlick, Joint Director Law Right Queensland

Monique Schafter, ABC 7.30 Report

Louisa Dear, Law Enforcement Conduct Commission Manager

Sharminie Giles, Director Legal Services Office of Children's Guardian

Claire Power, Behaviour Insights Unit Department of Premier and Cabinet

Shirley Southgate, Leo Cussen Centre for Law

Marie Kelliher, Macquarie University PACE Program



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## COMMUNITY LEGAL CENTRES NSW INC. ABN 22 149 415 148

### COMMITTEE'S REPORT

The committee members present their report together with the financial report of Community Legal Centres NSW Inc. for the year ended 30 June 2018 and auditor's report thereon.

#### Committee members' names

The names of the committee members in office at any time during or since the end of the year are:

Julia Davis (resigned November 2017)

Katrina Ironside

Kellie McDonald (resigned November 2017)

Rachael Martin (resigned November 2017)

Arlia Fleming

Linda Tucker (resigned November 2017)

Kim Ly

Danielle Hobday (resigned November 2017)

Daniel Turner (appointed November 2017)

Robert Pelletier (appointed November 2017)

Jacqui Jarret (appointed November 2017)

Timothy Leach (ex officio appointed February 2018)

Polly Porteous (ex officio resigned February 2018)

The committee members have been in office since the start of the year to the date of this report unless otherwise stated.

COMMITTEE'S REPORT

Results

The surplus of the Association for the year amounted to \$116,182.

Review of operations

The Association continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

Significant changes in state of affairs

There were no significant changes in the Association's state of affairs that occurred during the financial year, other than those referred to elsewhere in this report.

Principal activities

The principal activity of the Association during the year was to assist disadvantaged and marginalised people in the NSW community obtain access to legal services by:  
- supporting and assisting community legal centres in NSW to provide these services.

Signed on behalf of the members of the committee.



Chair

Katrina Ironside



Treasurer

Kim Ly

Dated this 13 day of November 2018

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
<b>Revenue and other income</b>			
Operating grants	4	982,303	907,405
Other income	4	<u>234,324</u>	<u>149,898</u>
	4	<u>1,216,627</u>	<u>1,057,303</u>
<b>Less: expenses</b>			
Depreciation and amortisation expense	5	(20,184)	(9,299)
Employee benefits expense		(736,804)	(685,540)
Advertising expense		(1,500)	(2,057)
CLCNSW expense		(12,560)	(16,262)
Program and planning expenses		(76,244)	(65,286)
Office overhead expense		(89,649)	(103,028)
Rental expense premises		(36,540)	(42,350)
Other employees expense		(7,337)	(9,806)
Consultants and contractors expense		(116,758)	(84,970)
Other expenses		<u>(2,869)</u>	<u>(1,486)</u>
		<u>(1,100,445)</u>	<u>(1,020,084)</u>
<b>Surplus / (deficit)</b>		116,182	37,219
<b>Other comprehensive income for the year</b>		-	-
<b>Total comprehensive income</b>		<u>116,182</u>	<u>37,219</u>

The accompanying notes form part of these financial statements.

COMMUNITY LEGAL CENTRES NSW INC.  
ABN 22 149 415 148

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
<b>Current assets</b>			
Cash and cash equivalents	6	444,201	492,201
Receivables	7	12,706	6,436
Other financial assets	8	123,250	121,570
Other assets	11	34,003	140
<b>Total current assets</b>		<u>614,160</u>	<u>620,347</u>
<b>Non-current assets</b>			
Intangible assets	9	104,565	-
Property, plant and equipment	10	69,083	88,085
Other assets	11	3,192	3,192
<b>Total non-current assets</b>		<u>176,840</u>	<u>91,277</u>
<b>Total assets</b>		<u>791,000</u>	<u>711,624</u>
<b>Current liabilities</b>			
Payables	12	91,314	75,769
Provisions	13	59,076	56,548
Other liabilities	14	265,184	328,848
<b>Total current liabilities</b>		<u>415,574</u>	<u>461,165</u>
<b>Non-current liabilities</b>			
Provisions	13	22,603	13,818
<b>Total non-current liabilities</b>		<u>22,603</u>	<u>13,818</u>
<b>Total liabilities</b>		<u>438,177</u>	<u>474,983</u>
<b>Net assets</b>		<u>352,823</u>	<u>236,641</u>
<b>Members funds</b>			
Reserves	15	79,910	79,910
Accumulated surplus	16	272,913	156,731
<b>Total members funds</b>		<u>352,823</u>	<u>236,641</u>

The accompanying notes form part of these financial statements.

COMMUNITY LEGAL CENTRES NSW INC.  
ABN 22 149 415 148

STATEMENT OF CHANGES IN MEMBERS FUNDS  
FOR THE YEAR ENDED 30 JUNE 2018

	Reserves \$	Accumulated surplus \$	Total equity \$
<b>Balance as at 1 July 2016</b>	79,910	119,512	199,422
Surplus/(deficit) for the year	-	37,219	37,219
<b>Total comprehensive income for the year</b>	<u>-</u>	<u>37,219</u>	<u>37,219</u>
<b>Balance as at 1 July 2017</b>	79,910	156,731	236,641
Surplus/(deficit) for the year	-	116,182	116,182
<b>Total comprehensive income for the year</b>	<u>-</u>	<u>116,182</u>	<u>116,182</u>
<b>Balance as at 30 June 2018</b>	<u>79,910</u>	<u>272,913</u>	<u>352,823</u>

The accompanying notes form part of these financial statements.

COMMUNITY LEGAL CENTRES NSW INC.  
ABN 22 149 415 148

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
<b>Cash flow from operating activities</b>			
Receipts from customers		1,097,823	1,315,757
Payments to suppliers and employees		(1,042,139)	(1,091,732)
Interest received		<u>3,743</u>	<u>6,035</u>
<b>Net cash provided by operating activities</b>	17(b)	<u>59,427</u>	<u>230,060</u>
<b>Cash flow from investing activities</b>			
Payment for property, plant and equipment		(1,182)	(92,273)
Proceeds from (payment for) investments		(1,680)	(4,688)
Payment for intangible assets		<u>(104,565)</u>	<u>-</u>
<b>Net cash provided by / (used in) investing activities</b>		<u>(107,427)</u>	<u>(96,961)</u>
<b>Reconciliation of cash</b>			
Cash at beginning of the financial year		492,201	359,102
Net increase / (decrease) in cash held		<u>(48,000)</u>	<u>133,099</u>
<b>Cash at end of financial year</b>	17(a)	<u>444,201</u>	<u>492,201</u>

The accompanying notes form part of these financial statements.

COMMUNITY LEGAL CENTRES NSW INC.  
ABN 22 149 415 148

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The committee has determined that the Association is not a reporting entity on the basis that, in the opinion of the committee, there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. Accordingly, this financial report is a special purpose financial report, which has been prepared to satisfy the financial reporting requirements of the *Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial report covers Community Legal Centres NSW Inc. as an individual entity. Community Legal Centres NSW Inc. is a Association, formed and domiciled in Australia. Community Legal Centres NSW Inc. is a not-for-profit entity for the purpose of preparing the financial statements.

The financial report was approved by the committee as at the date of the committee's report.

The financial report has been prepared in accordance with the *Associations Incorporation Act 2009* and the *Australian Charities and Not-for-profits Commission Act 2012*, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of:

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

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

**(a) Basis of preparation of the financial report**

*Historical Cost Convention*

The financial report has been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets and liabilities as described in the accounting policies.

*Significant accounting estimates and judgements*

The preparation of the financial report requires the use of certain estimates and judgements in applying the entity's accounting policies. Those estimates and judgements significant to the financial report are disclosed in Note 3.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**(b) Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

Grant income, is recognised as revenue in the year to which the associated expenditure and grant funding agreement relates. Accordingly, grants received in the current year for expenditure in future years are treated as grants in advance. Unexpended specific grant income at 30 June each year is disclosed as a liability. Where surplus funds are required to be repaid, they will remain as a liability until repayment.

Membership fees are recognised as revenue when no significant uncertainty as to its collectability exists, if the fee relates only to membership and all other services or products are paid for separately, or if there is a separate annual subscription. Membership fees are recognised on a basis that reflects the timing, nature and value of the benefit provided.

Interest revenue is measured in accordance with the effective interest method.

All revenue is measured net of the amount of goods and services tax (GST).

**(c) Income tax**

No provision for income tax has been raised as the Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

**(d) Cash and cash equivalents**

Cash and cash equivalents include cash on hand and at banks, short-term deposits with an original maturity of three months or less held at call with financial institutions, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**(e) Financial instruments**

*Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and the Association intends to hold the investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

*Financial liabilities*

Financial liabilities include trade payables and other creditors.

Financial liabilities are subsequently measured at amortised cost, comprising original debt less principal payments. Financial liabilities are classified as current liabilities unless the association has an unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**(f) Property, plant and equipment**

Each class of plant and equipment is carried at cost less, where applicable, any accumulated depreciation and any accumulated impairment losses.

*Plant and equipment*

Plant and equipment is measured on the cost basis.

*Depreciation*

The depreciable amount of all property, plant and equipment is depreciated over their estimated useful lives commencing from the time the asset is held available for use. Land and the land component of any class of property, plant and equipment is not depreciated.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Class of fixed asset	Depreciation rates	Depreciation basis
Leasehold improvements at cost	50%	Straight line
Office equipment at cost	25% - 33%	Diminishing value/Straight line

**(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.

**(h) Leases**

Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and benefits incidental to ownership.

*Operating leases*

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as an expense on a straight-line basis over the term of the lease.

Lease incentives received under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(i) Employee benefits**

*(i) Short-term employee benefit obligations*

Liabilities arising in respect of wages and salaries, annual leave, accumulated sick leave and any other employee benefits (other than termination benefits) expected to be settled wholly before twelve months after the end of the annual reporting period are measured at the (undiscounted) amounts based on remuneration rates at balance date. The expected cost of short-term employee benefits in the form of compensated absences such as annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables in the statement of financial position.

*(ii) Long-term employee benefit obligations*

The provision for other long-term employee benefits, including obligations for long service leave and annual leave, which are not expected to be settled wholly before twelve months after the end of the reporting period, are measured at the employees entitlement and remuneration rate at balance date.

Other long-term employee benefit obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur. All other long-term employee benefit obligations are presented as non-current liabilities in the statement of financial position.

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

Revenues, expenses and purchased 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 statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(k) Comparatives**

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

**(l) Adoption of new and amended accounting standards that are first operative**

There are no new and amended accounting standards effective for the financial year beginning 1 July 2017 which materially affect any amounts recorded in the current or prior year.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

**NOTE 2: ACCOUNTING STANDARDS ISSUED BUT NOT YET EFFECTIVE**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Association. The Association has decided not to early adopt any of these new and amended pronouncements. The Association's assessment of the new and amended pronouncements that are relevant to the Association but applicable in future reporting periods is set out below.

**AASB 9: Financial Instruments (applicable for annual reporting periods commencing on or after 1 January 2018).**

The Standard will replace AASB 139: Financial Instruments: Recognition and Measurement. The key changes that may affect the Association on initial application of AASB 9 and associated amending Standards include:

- simplifying the general classifications of financial assets into those carried at amortised cost and those carried at fair value;
- permitting entities to irrevocably elect on initial recognition to present gains and losses on an equity instrument that is not held for trading in other comprehensive income (OCI);
- requiring an entity that chooses to measure a financial liability at fair value to present the portion of the change in its fair value due to changes in the entity's own credit risk in OCI, except when it would create an 'accounting mismatch'; and
- requiring impairment of financial assets carried at amortised cost to be based on an expected loss approach.

The committee members anticipate that the adoption of AASB 9 will have an immaterial impact on the Association's financial instruments.

**AASB 15: Revenue from Contracts with Customers (applicable to annual reporting periods commencing on or after 1 January 2019).**

AASB 15 will provide (except in relation to some specific exceptions, such as lease contracts and insurance contracts) a single source of accounting requirements for all contracts with customers, thereby replacing all current accounting pronouncements on revenue.

The Standard provides a revised principle for recognising and measuring revenue. Under AASB 15, revenue is recognised in a manner that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the provider of the goods or services expects to be entitled. To give effect to this principle,

The committee members anticipate that the adoption of AASB 15 will have an immaterial impact on the Association's reported revenue.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

**AASB 16: Leases (applicable for annual reporting periods commencing on or after 1 January 2019).**

AASB 16 will replace AASB 117: Leases and introduces a single lessee accounting model that will require a lessee to recognise right-of-use assets and lease liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. Right-of-use assets are initially measured at their cost and lease liabilities are initially measured on a present value basis. Subsequent to initial recognition:

- right-of-use assets are accounted for on a similar basis to non-financial assets, whereby the right-of-use asset is accounted for in accordance with a cost model unless the underlying asset is accounted for on a revaluation basis, in which case if the underlying asset is:
- property, plant or equipment, the lessee can elect to apply the revaluation model in AASB 116: Property, Plant and Equipment to all of the right-of-use assets that relate to that class of property, plant and equipment; and
- lease liabilities are accounted for on a similar basis as other financial liabilities, whereby interest expense is recognised in respect of the liability and the carrying amount of the liability is reduced to reflect lease payments made.

Although the committee members anticipate that the adoption of AASB 16 may have an impact on the Association's accounting for its operating leases, it is impracticable at this stage to provide a reasonable estimate of such impact.

**AASB 1058: Income of Not-for-Profit Entities (applicable for annual reporting periods commencing on or after 1 January 2019).**

AASB 1058 replaces the income recognition requirements in AASB 1004: Contributions applicable to not-for-profit entities with a model based on the principles of AASB 15: Revenue from Contracts with Customers. Consequently, AASB 1058 requires not-for-profit entities to recognise all revenue from contracts with customers when the related performance obligations are satisfied, irrespective of whether the ultimate beneficiary of the goods or services provided by the not-for-profit entity is the grantor of the funds or another entity. An agreement involving a not-for-profit entity would be classified as a contract with a customer if the agreement:

- creates enforceable rights and obligations between the parties; and
- includes a promise by the not-for-profit entity to transfer a good or service that is sufficiently specific for the entity to determine when the obligation is satisfied.

For contracts with customers that comprise a donation component, AASB 1058 requires such components to be treated as part of the performance obligation(s) unless the entity can demonstrate that component is not related to the promised goods or services.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

When an arrangement does not meet the criteria for a contract with a customer, the inflows are accounted for in accordance with AASB 1058, which requires:

- the asset received by the not-for-profit entity to be accounted for in accordance with the applicable Australian Accounting Standard; and
- any difference between the consideration given for the asset and its fair value to be recognised in accordance with its substance (such as a contract liability, a financial instrument and/or a contribution by owners), and any residual amount recognised as income.

AASB 1058 also permits a not-for-profit entity to recognise volunteer services as an asset or expense (as applicable) and any related contributions by owners or revenue as an accounting policy choice, provided that the fair value of the services can be measured reliably.

Although the committee members anticipate that the adoption of AASB 1058 and related Standards may have an impact on the Association's reported revenue, it is impracticable at this stage to provide a reasonable estimate of such impact.

**NOTE 3: SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS**

In the application of the association's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

COMMUNITY LEGAL CENTRES NSW INC.  
ABN 22 149 415 148

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
<b>NOTE 4: REVENUE AND OTHER INCOME</b>		
Operating Grants	979,803	907,405
Other revenue	<u>2,500</u>	<u>-</u>
	<u>982,303</u>	<u>907,405</u>
Other income		
Profit on sale/revaluation of non current assets	-	1,091
CLCNSW membership fees	23,455	24,353
Professional Indemnity Insurance	58,145	47,460
Interest income	3,743	6,035
Fees & Charges	146,365	30,706
Sundry income	<u>2,616</u>	<u>40,253</u>
	<u>234,324</u>	<u>149,898</u>
	<u>1,216,627</u>	<u>1,057,303</u>
<b>NOTE 5: OPERATING SURPLUS / (DEFICIT)</b>		
Surplus / (deficit) has been determined after:		
Net gain on disposal of non-current assets:		
- Profit on sale of property, plant and equipment	-	1,091
Depreciation and amortisation	<u>20,184</u>	<u>9,299</u>
	<u>20,184</u>	<u>10,390</u>
Remuneration of auditors for:		
Audit and assurance services		
- Audit of the financial report	<u>8,025</u>	<u>8,060</u>
<b>NOTE 6: CASH AND CASH EQUIVALENTS</b>		
Cash on hand	200	200
Cash at bank	<u>444,001</u>	<u>492,001</u>
	<u>444,201</u>	<u>492,201</u>

COMMUNITY LEGAL CENTRES NSW INC.  
ABN 22 149 415 148

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
<b>NOTE 7: RECEIVABLES</b>		
CURRENT		
Trade debtors	<u>12,706</u>	<u>6,436</u>
<b>NOTE 8: OTHER FINANCIAL ASSETS</b>		
CURRENT		
<i>Held to maturity financial assets</i>		
Term deposits	<u>123,250</u>	<u>121,570</u>
	<u>123,250</u>	<u>121,570</u>
<b>NOTE 9: INTANGIBLE ASSETS</b>		
Intangible Assets - Archiving Project	9,760	-
Work In Progress - Website Development	<u>94,805</u>	<u>-</u>
Total intangible assets	<u>104,565</u>	<u>-</u>
<b>NOTE 10: PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Leasehold improvements</b>		
At cost	83,198	83,198
Less accumulated depreciation	<u>(20,799)</u>	<u>(4,160)</u>
	<u>62,399</u>	<u>79,038</u>
<b>Plant and equipment</b>		
Office equipment and computer equipment at cost	36,699	35,519
less accumulated depreciation	<u>(30,015)</u>	<u>(26,472)</u>
	<u>6,684</u>	<u>9,047</u>
Total property, plant and equipment	<u>69,083</u>	<u>88,085</u>

COMMUNITY LEGAL CENTRES NSW INC.  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
<b>NOTE 11: OTHER ASSETS</b>		
CURRENT		
Prepayments	<u>34,003</u>	<u>140</u>
	<u>34,003</u>	<u>140</u>
NON CURRENT		
Term deposits - bank guarantees	<u>3,192</u>	<u>3,192</u>
	<u>3,192</u>	<u>3,192</u>
Term deposits totalling \$3,192 are held as bank guarantees in relation to the Association's credit card.		
<b>NOTE 12: PAYABLES</b>		
CURRENT		
<i>Unsecured liabilities</i>		
Trade creditors	27,317	4,776
PAYG tax payable	7,326	8,258
Superannuation payable	6,007	5,035
GST credits	9,399	17,341
Accrued expenses	<u>41,265</u>	<u>40,359</u>
	<u>91,314</u>	<u>75,769</u>
<b>NOTE 13: PROVISIONS</b>		
CURRENT		
Annual leave	(a) 43,234	43,480
Long service leave	(a) <u>15,842</u>	<u>13,068</u>
	<u>59,076</u>	<u>56,548</u>
NON CURRENT		
Long service leave	(a) 17,603	8,818
Make good	<u>5,000</u>	<u>5,000</u>
	<u>22,603</u>	<u>13,818</u>
(a) Aggregate employee benefits liability	<u>76,679</u>	<u>65,367</u>

COMMUNITY LEGAL CENTRES NSW INC.  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
<b>NOTE 14: OTHER LIABILITIES</b>		
CURRENT		
Unexpended grants	<u>265,184</u>	<u>328,848</u>
	<u>265,184</u>	<u>328,848</u>
<b>NOTE 15: RESERVES</b>		
Parental leave reserve	15(a) 31,491	31,491
Redundancy reserve	15(b) <u>48,419</u>	<u>48,419</u>
	<u>79,910</u>	<u>79,910</u>
<b>(a) Parental leave reserve</b>		
The parental leave reserve represents amounts set aside to cover future costs associated with employees taking parental leave.		
<i>Movements in reserve</i>		
Opening balance	<u>31,491</u>	<u>31,491</u>
Closing balance	<u>31,491</u>	<u>31,491</u>
<b>(b) Redundancy reserve</b>		
The redundancy reserve represents amounts set aside to cover the costs of redundancies.		
<i>Movements in reserve</i>		
Opening balance	<u>48,419</u>	<u>48,419</u>
Closing balance	<u>48,419</u>	<u>48,419</u>
<b>NOTE 16: ACCUMULATED SURPLUS</b>		
Accumulated surplus at beginning of year	156,731	119,512
Surplus / (deficit)	<u>116,182</u>	<u>37,219</u>
	<u>272,913</u>	<u>156,731</u>

COMMUNITY LEGAL CENTRES NSW INC.  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

2018  
\$

2017  
\$

**NOTE 17: CASH FLOW INFORMATION**

**(a) Reconciliation of cash**

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position is as follows:

Cash on hand	200	200
Cash at bank	<u>444,001</u>	<u>492,001</u>
	<u>444,201</u>	<u>492,201</u>

**(b) Reconciliation of cash flow from operations with surplus / (deficit)**

Surplus / (deficit) from ordinary activities	116,182	37,219
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**Adjustments and non-cash items**

Depreciation	20,184	9,299
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**Changes in operating assets and liabilities**

(Increase) / decrease in receivables	(6,270)	(3,737)
(Increase) / decrease in other assets	(33,863)	26,815
Increase / (decrease) in grants received in advance	(63,664)	127,537
Increase / (decrease) in payables	15,546	5,123
Increase / (decrease) in provisions	<u>11,313</u>	<u>27,804</u>
	<u>(56,754)</u>	<u>192,841</u>
Cash flows from (used in) operating activities	<u>59,428</u>	<u>230,060</u>

**NOTE 18: CAPITAL AND LEASING COMMITMENTS**

**(a) Operating lease commitments**

Non-cancellable operating leases contracted for but not capitalised in the financial statements:

Payable		
- not later than one year	2,486	2,486
- later than one year and not later than five years	6,835	9,321
- later than five years	-	-
	<u>9,321</u>	<u>11,807</u>

The photocopier is a non-cancellable lease with a five-year term commencing 6 April 2017, with payments made monthly in advance. Balances exclude GST.

COMMUNITY LEGAL CENTRES NSW INC.  
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NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018

**NOTE 19: EVENTS SUBSEQUENT TO REPORTING DATE**

There has been no matter or circumstance, which has arisen since 30 June 2018 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 30 June 2018, of the Association, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 30 June 2018, of the Association.

**NOTE 20: ASSOCIATION DETAILS**

The principal place of business of the Association is:

Suite 102 / 105 Holt Street  
SURRY HILLS NSW 2010

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee declare that:

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* and the *Associations Incorporation Act 2009*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and *Associations Incorporation Act 2009*.



Chair \_\_\_\_\_

Katrina Ironside



Treasurer: \_\_\_\_\_

Kim Ly

Dated this 13 day of November 2018

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF COMMUNITY LEGAL CENTRES NSW INC.

Report on the Audit of the Financial Report

*Opinion*

We have audited the financial report, being a special purpose financial report of Community Legal Centres NSW Inc., "the Association", which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, statement of changes in members funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee.

In our opinion, the accompanying financial report of Community Legal Centres NSW Inc., is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act 2009*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

The Association has kept such financial records as are necessary to enable financial statements to be prepared in accordance with applicable Australian Accounting Standards.

*Basis for Opinion*

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* "ACNC Act" and 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.

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF COMMUNITY LEGAL CENTRES NSW INC.

*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 Community Legal Centres NSW Inc. to meet the requirements of the ACNC Act and the *Associations Incorporation Act 2009*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

*Other Information*

The committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

*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 of the ACNC Act, the *Associations Incorporation Act 2009* and for such internal control as the committee determine 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 relating 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 has no realistic alternative but to do so.

Those charged with governance are 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:

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF COMMUNITY LEGAL CENTRES NSW INC.

*Auditor's Responsibilities for the Audit of the Financial Report (Continued)*

- 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.

Mark Godlewski

Partner

Date

Registered Company Auditor 172348

PITCHER PARTNERS

SYDNEY