PART 1

ANNUAL REPORT

2021

CONTENTS

PURPOSE AND HISTORY

In August 1974 a shopfront community centre called "Focus One" opened in The Parks area. It provided a legal advice service on Tuesdays from 6.00pm to 8.00pm, with four volunteer lawyers providing services on a rostered basis. In July 1978 the Council of the recently opened Parks Community Centre wrote to the Legal Services Commission indicating that they intended to make a funding submission to establish a permanent legal service within the Centre.

The Commission met at The Parks on 2 November 1978 to consider the submission and on 19 April 1979 a grant of $8,020.00 was made to establish The Parks Legal Service; with the service commencing operation on 1 May 1979. On 19 July 1979 the Commission approved further funding of $33,457.00 to expand the service. At the formal opening the then Attorney General said:

"The establishment of this Centre is a milestone in the development of legal services in South Australia because it is not only the first independent, community-based legal service to be funded by the Legal Services Commission, but is the first service of this kind in Australia."

The legal service has always been managed by a volunteer Board of Management, comprised mostly of legal practitioners, committed to assisting those who are unable to afford private legal representation. Our current chairman is the Honourable John Sulan QC (formerly a Judge of the Supreme Court of South Australia). Our capacity to truly assist our clients is largely a consequence of their shared vision that we should employ lawyers with a variety of skills, who in combination provide a complete and holistic service to clients.

In 2002 we expanded beyond Angle Park to encompass the greater western portion of Adelaide and changed our name to WestSide Lawyers. Within 18 months we were invited to run the Port Pirie legal centre during the calling of a new tender and we have been a vital part of providing access to legal justice in the region ever since.

In 2012 it was announced that The Parks would be redeveloped. Knowing that our offices would make way for new facilities, the Board decided to relocate permanently. In the 2012 Annual Report we reflected on the impending relocation and commented that '*it will be with some regret that we leave the very pleasant surrounds of our current address, with its park-like setting, wonderful bird life and great Vietnamese cafes*'. Despite that tinge of regret, we were pleased to find extremely suitable premises, surrounded by park-like areas and very close by to some new Vietnamese cafes.

In January 2014 WestSide Lawyers relocated to the 'Old Post Office' at Hindmarsh and in May 2014 our new office was officially opened by the Honourable Chief Justice Kourakis QC. The benefits of the new office are plentiful; our location on a major arterial road has significantly increased visibility, is only minutes from the CBD and is markedly closer to the Adelaide Courts, where our lawyers spend much of their time.

Since this time we have endured significant changes to the landscape of community legal services in South Australia. WestSide Lawyers continues to thrive and provide exceptional services to our clients in the metropolitan western suburbs and Port Pirie and the mid-north regions.

OBJECTIVES

WestSide Lawyers enhances access to legal justice for people experiencing financial, social or other disadvantage by:

- Providing legal services to individuals and to community and not-for-profit organisations;
- Making referrals to appropriate government and non-government agencies for non-legal issues;
- Involving individuals and community and not-for-profit organisations in recognition, understanding and solution of their own legal and related problems;
- Supporting and empowering clients to resolve their own legal problems where possible;
- Assisting in, encouraging and fostering unusual cases; and
- Co-operating and/or affiliating with organisations in Australia and elsewhere having similar objectives and/or common clients.

HOURS OF OPERATION

WestSide Lawyers provides legal assistance by appointment during the following hours:

- 9:00am to 5:00pm Monday to Friday; and
- 6:00pm to 8:00pm Thursdays (Hindmarsh Office only)

After-hours appointments for existing clients are available by arrangement with the solicitor responsible for the client's file.

STAFF 2020/21

LAWYERS	ADMINISTRATION	CLERKS
David Bulloch	Administration	Zahraa Alwan
Ashlee Provis	Julie Dodd	India Petrucco
Michael Bayne	Kathryn Evans	Sophia Moustakos
Yen Du	Russel Ilano	
Elizabeth Densley	Johan Oria	
Alexander Jackson	Raphael Paleaz	
So Ji	Islam Muhammad	
Ryan Parker	Samantha White	
Paul Crawford		
Megan McDowall		
Stephanie Forde		
George Panaytopoulous		

MANAGEMENT BOARD 2020/21

John Sulan QC, Bar Chambers (Chairperson)
Amra Sabou, Stanley & Co Lawyers
Alisa Willis, Department of Human Services
David Bulloch, WestSide Lawyers (Managing Lawyer) (to 19 May 2021)
Greg Hayes, Treasurer
Paul Boylan, Boylan Lawyers
Sebastian Hill, Boylan Lawyers
Thea Birss, Varden Lawyers

SERVICES PROVIDED

1. Providing initial legal assessment, advice and referral

Every individual and community or not-for-profit organisation is entitled to a free legal advice interview on most areas of law. Areas most commonly advised on include:

- Criminal law and police matters;
- Family law matters including access to children and property settlement;
- Employment disputes;
- Neighbour disputes;
- Inheritance matters; and
- A wide range of other civil disputes heard in the Magistrates, District and Supreme Courts.

At the initial advice interview the primary aim is to add professional value to the client's own online or other investigation (e.g. a friend's direct experience). While online fact sheets about the law can be a useful starting point, an objective legal opinion about the specific application of the law to the particular set of facts is nearly always necessary. The initial advice session outlines the full extent of the client's legal obligations, rights and remedies, as well as their available choices and proposals for action. These considerations only follow a professional judgment made by the interviewing solicitor that the presenting issue is amenable to a legal solution.

If it becomes clear that the client's problem is not legal in nature, or is accompanied by a non-legal problem, suitable referrals are made. For example, many clients of the Hindmarsh office face financial difficulties, and are routinely referred for financial counselling to AnglicareSA and Uniting Care Wesley Bowden.

When required, WestSide Lawyers arranges a free interpreter for clients through the Translating and Interpreting Service (TIS) operated by the Commonwealth Government, either on-site or by telephone conference.

2. Providing ongoing casework assistance

When a client presents with a legal dispute that is contested by the other parties involved, ongoing assistance is offered, provided the client satisfies the eligibility criteria. Eligible clients are those who are engaged in a legal dispute of some significance and assessed to be disadvantaged and vulnerable to further losses, in accordance with the priority client categorisations set by the Commonwealth government.

Casework assistance often includes representation in court if the dispute cannot be resolved without court proceedings. Consistent with the long-standing policy of WestSide Lawyers, all eligible clients are represented at all court attendances, as failure to act is highly likely to compound disadvantage if the client is unrepresented in an adversarial judicial setting. All proceedings are issued in the firm name and letters on behalf of clients are sent on the firm letterhead. WestSide Lawyers conducts complex litigation, including appeals to superior courts.

Sidelines assistance is offered to clients in jurisdictions where lawyers are barred from acting for clients; for example, disputes in the Minor Civil jurisdiction of the Magistrates Court where lawyers are excluded except in limited circumstances. Sidelines assistance includes the drafting of court documents and letters in the client's name and assisting with negotiations with the other parties to the dispute. WestSide Lawyers applies its professional skills and experience to assist and empower the client to conduct and manage their own dispute.

3. *Providing Duty Solicitor services from Port Pirie*

WestSide Lawyers' Port Pirie office conducts a duty solicitor service in the Port Pirie Magistrates Court, Kadina Magistrates Court and Peterborough Magistrates Court. The service ensures access to appropriate legal advice and representation for otherwise unrepresented defendants. Defendants receive free legal services from a lawyer in court during circuit weeks, or legal advice and representation in relation to bail applications at any time if the person is in custody and has been refused police bail. Further information above the Duty Solicitor Service can be found later in this Report.

GENERALIST PRACTICE

WestSide Lawyers receives funding from the South Australian government to provide services to clients across a broad range of legal disputes. The Generalist Practice funding grant allows WestSide Lawyers to provide advice and representation to clients across the criminal and civil (incorporating private disputes, employment disputes and administrative appeals) practice areas.

In the criminal jurisdiction, WestSide Lawyers routinely appears in the Adelaide, suburban and regional Magistrates Courts to assist clients with:

Assault matters, and other charges of intending to cause injury;
- Theft, fraud and related offences;
- Road traffic and other motor vehicle offences;
- Drug and weapon related offences; and
- Property damage charges.

WestSide Lawyers work for clients in the criminal jurisdiction is broad. So as not to encroach on the work done by the Legal Services Commission, WestSide Lawyers does not act for clients who are eligible for a grant of legal aid funding. As such, the majority of clients assisted by WestSide Lawyers are charged with less serious offences, where it is generally not likely that the client would be imprisoned on a finding of guilt. Where clients enter a guilty plea, WestSide Lawyers will make submissions on behalf of a client in mitigation of the penalty to be imposed. If it is clear that the evidence does not support the charges against the client, WestSide Lawyers endeavours to negotiate a withdrawal or downgrading of charges with prosecution. Where necessary, WestSide Lawyers will represent clients at trial.

In the civil jurisdiction, WestSide Lawyers typically assists clients in the following areas:
- Employment disputes, including unfair dismissal and underpayments;
- Tenancy disputes;
- Credit disputes, including assisting to negotiate arrangements for unpaid mortgages and credit cards, and assisting where a credit provider has made a repossession application;
- Motor vehicle accident matters on behalf of uninsured motorists in dispute with insurance companies or other uninsured motorists;
- General civil disputes between individuals and other individuals or corporations, include contract and debt matters; and
- Administrative matters, including Freedom of Information applications, government benefit disputes and appeals of government decisions.

WestSide Lawyers' working policy with respect to the civil jurisdiction is to continue to represent eligible clients and not abandon them when it is evident that a dispute cannot be resolved without going to court. To this end, WestSide Lawyers routinely conducts relatively complex litigation, where large commercial legal firms represent the other party, including representing clients in appeals to superior courts.

FAMILY LAW & FAMILY VIOLENCE PRACTICE

In addition to the Generalist Practice, WestSide Lawyers is funded to provide specific services to clients involved in family law disputes as well as clients where family violence is a core feature in the matter.

In Family Law proceedings WestSide Lawyers provides assistance to clients in relation to issues arising from the breakdown of de facto or marital relationships. These issues include divorce, the division of property and care arrangements for children.

WestSide Lawyers assists clients to understand and apply the process for property division in accordance with the *Family Law Act 1975* (Cth). These claims can be complex or simple, depending on the individual circumstances of each client. Generally, WestSide Lawyers will assist clients by calculating the property pool available for distribution and advising the client on the likely outcome, taking into account any additional financial or non-financial contributions to the relationship and the parties' current and future financial needs. WestSide Lawyers assists clients to endeavour to reach a negotiated outcome with the other party to the relationship. Where those negotiations are unsuccessful, WestSide Lawyers will assist clients to file a claim in the Federal Circuit and Family Court of Australia and represent clients through those proceedings.

In matters relating to the care and custody of children, WestSide Lawyers advises clients in relation to their entitlements and responsibilities in accordance with the *Family Law Act 1975* (Cth) and assists clients to resolve parenting issues through negotiation with the other parent or through family dispute resolution services. For clients unable to reach an agreement as to the care arrangements for children through these means, WestSide Lawyers will prepare and file an application for orders from the Federal Circuit and Family Court as to the care arrangements. WestSide Lawyers will also represent clients through this process.

Family Violence related services are designed to assist clients to deal with issues arising from or connected with family violence. This is not simply a victim support service, but a service intended to assist clients to deal with a variety of legal issues across areas such as: family law, intervention orders, child protection matters, housing, credit and/or debt, social security, mental health and employment. By providing advice and representation to victims of family violence, WestSide Lawyers endeavours to reduce the emotional and mental stresses that accompany those people involved in legal disputes that are often a contributing factor in family violence.

Photo by Anete Lusina from Pexels

DUTY SOLICITOR SERVICE (INCLUDING PETERBOROUGH AND KADINA OUTREACH)

WestSide Lawyers has long provided a Duty Solicitor service to the people of the Upper Spencer Gulf region, particularly at the Port Pirie, Kadina and Peterborough Magistrates Courts. The Legal Services Commission does not have a presence in Port Pirie or its surrounds. This places people before these regional courts at a disadvantage to their metropolitan and regional counter-parts who are able to obtain legal advice from duty solicitors employed by the Legal Services Commission located at the Adelaide, suburban and country Magistrates Courts.

In the 2019/20 year WestSide Lawyers received funding from the Law Foundation of South Australia to provide this service. Commencing July 2018 WestSide Lawyers expanded its Duty Solicitor service to encompass the regional courts located in Port Lincoln and Ceduna. Funding continued in 2020/21.

Duty Solicitor Overview

The duty solicitor provides advice and where required, representation to unrepresented defendants facing Court for criminal charges, including guilty pleas and sentencing submissions. For matters involving likely imprisonment on a finding of guilt, the duty solicitor service provides initial advice to clients about the nature of the charges and a referral to an appropriate legal service, generally Legal Services Commission or a private law firm. The service extends to advice and representation for defendants in police custody seeking bail.

Examples of service include:

- legal advice and representation on all bail applications for individuals in custody in Port Pirie who have had police bail refused;
- duty solicitor services to defendants at Port Pirie during Court sitting weeks and at Peterborough during Court circuits;
- duty solicitor services to defendants remanded in custody who appear before the Kadina and Barossa Magistrates Courts;
- duty solicitor services at Maitland;
- demand monitored of required outreach services to enhance the choice of access for our clients; and
- client needs identified so as to tailor services with particular reference to people of culturally and linguistically diverse backgrounds.

In 2020/21 the duty solicitor service assisted 216 clients including court attendances during court sitting weeks and bail applications for overnight custody matters:

The demographical breakdown of the clients by top eleven (11) suburbs:	Percentage
Port Pirie	27.31%
Peterborough	7.41%
Kadina	5.09%
Wallaroo	5.09%
Jamestown	3.70%
Moonta Bay	2.31%
Crystal Brook	1.85%
Balaklava	1.39%
Maitland	1.39%
Napperby	1.39%
Port Broughton	1.39%

Duty Solicitor Case Study: Disadvantaged Regional Client Assistance

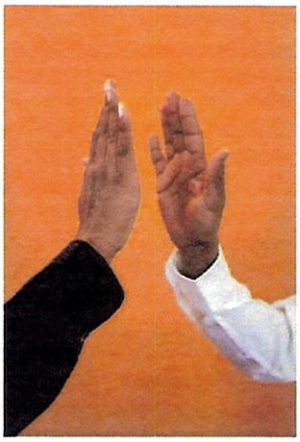
Photo by Monstera from Pexels

Mr C is a youth who appeared unrepresented with his aunt as a support person before the Port Pirie Magistrates Court for a charge of driving unauthorised.

Mr C admitted to the charge. WestSide Lawyers' duty solicitor was present at the Court and spoke to the police prosecutor in relation to their attitude to sentencing. The police prosecutor sought a conviction being recorded as it was a regulatory offence. The duty solicitor advised Mr C and his aunt of this and had a comprehensive discussion about Mr C's personal circumstances and circumstances in relation to the offending.

The duty solicitor made considered submissions to the Court and the result was that the Court ordered the offence to be recorded without conviction and that all costs be waived. This was an excellent result for Mr C.

FREE & LOW COST LEGAL SERVICES

The majority of our clients satisfy eligibility guidelines for free legal services, but at WestSide Lawyers we pride ourselves in not turning away clients simply because they fall outside of the criteria.

There is a section of the community who "earn too much" or who fall outside the vulnerable/disadvantaged group definition and yet they are denied access to justice because they cannot afford to pay for private legal representation.

WestSide Lawyers strongly believes that access to justice is a basic human right and we therefore implemented a low-cost alternative for those people who would otherwise fall through the gaps – struggling to represent themselves or just giving up on protecting their own legal rights.

With our low-cost option clients contribute a percentage of the Supreme Court Scale. In most cases they contribute just 10% of the Scale fee, and never more than 50%. In practical terms this means that most fee-paying clients would pay around $40 an hour compared to the average private legal representation cost of $400 an hour.

The ability of clients to make a contribution to their legal fees should not be mistaken for an ability to afford private legal representation. When litigation is on foot, private representation quickly becomes costly, requiring the preparation of court documents, multiple court attendances and significant review of documentary evidence. The expense is particularly burdensome where the services of counsel are required. The knowledge that, if the litigant is successful, the other party will be required to pay (some of) their costs is of little assistance to a client who cannot afford to run the matter to trial in the first place.

We are pleased to have been able to assist many clients obtain access to justice. We will always strive to settle matters out of court, but where this is not possible our lawyers have the necessary experience to continue representation all the way to trial if necessary.

ADELAIDE OUTREACH ACTIVITIES/VOLUNTEER WORK

WestSide Lawyers After-Hours Legal Advice Clinic

WestSide Lawyers continues to run its successful After-Hours Legal Advice Clinic every Thursday evening for those people who are not able to attend during business hours.

The After-Hours Legal Advice Clinic provides appointments for new clients in a range of areas, including criminal, civil, employment, administrative and estate law. WestSide Lawyers has long had the benefit of excellent relationships with practitioners from a broad cross-section of the private profession. This has resulted in many solicitors regularly volunteering their time to attend the After-Hours Legal Advice Clinic and conduct appointments with members of the public.
At each appointment, volunteer solicitors take initial instructions, provide advice, assess clients for ongoing representation, and provide referrals where clients are not eligible for assistance.

In 2020/21 unfortunately the impact of COVID-19 forced the After-Hours Legal Advice Clinic to cease operation following government guidelines as to social distancing.

The After-Hours Legal Advice Clinic would not be possible without the private practitioners who generously volunteer their time and expertise. Each year has seen the addition of a number of new solicitors to the service, and the continuing aid of a number of solicitors who have been involved for several years. We look forward to working in conjunction with private practitioners once again when COVID-19 restrictions ease sufficiently for us to resume this valuable service.

COLLABORATION WITH OTHER SERVICE PROVIDERS

WestSide Lawyers is well placed to assist clients with their non-legal needs as a result of an established and comprehensive network of support services that we regularly collaborate with. WestSide Lawyers regularly receives referrals from, and refers clients to, the following organisations:

- **AnglicareSA** – for relationship, parenting and financial counselling, emergency assistance, housing and community programs, mental illness and disability support;

- **Housing SA** – for assistance with public housing;

- **Uniting Care Wesley Bowden/Brompton** – for financial counselling services. A financial counsellor from the Bowden/Brompton office is co-located fortnightly at WestSide Lawyers' Hindmarsh office to provide financial counselling services;

- **Centacare** – for services where clients need additional support, including counselling for a range of reasons;

- **Relationships Australia** – for family support services and counselling, including families going through separation;

- **Family Relationships Centre (run by Centacare, Port Pirie Dioceses)** – referrals largely in relation to Family Dispute Resolution;

- **Disability Rights Advocacy Service Inc** – support for people with a disability, including protecting their rights, and their carers;

- **Vietnamese Community in Australia, South Australian Chapter** – support services for people (including non-Vietnamese) with a focus on non-English speaking backgrounds and new arrival communities;

- **Legal Services Commission -** for legal aid applications and many referrals received for family law property disputes, intervention order matters and civil law disputes;

- **SAPOL Port Pirie (including Police prosecution)** – referrals to WestSide Lawyers for legal advice and assistance for victims of family and domestic violence;

- **Private lawyers in Adelaide and the western suburbs** – referrals from these organisations where clients are experiencing financial difficulties;

- **Local members of the South Australian Parliament**; and

- **Local members of the Commonwealth Parliament**.

PRACTICAL LEGAL TRAINING (PLT)

WestSide Lawyers provide opportunities for Practical Legal Training (PLT) placements, which allow students to apply their theoretical knowledge gained at University to a variety of tasks. The students gain first-hand experience of what it is like to work in a legal practice, and they have the opportunity to put into practice the legal research, fact and legal analysis, problem solving and drafting skills they have acquired through their studies.

We are keen to continue working with students and collaborating with universities to help prepare students for a career in law or social justice.

PART 2

FINANCIAL STATEMENTS

2021

Westside Community Lawyers Inc.

Financial Statements

For the Year Ended 30 June 2021

Westside Community Lawyers Inc.

Contents

For the Year Ended 30 June 2021

Accru+
Harris Orchard

AUDITOR'S INDEPENDENCE DECLARATION
AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

To the Board of Westside Community Lawyers Inc:

As lead auditor for the audit of Westside Community Lawyers Inc for the year ended 30 June 2021, I declare that to the best of my knowledge and belief, there have been:

+ no contraventions of the independence requirements of s.60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and

+ no contraventions of any applicable code of professional conduct in relation to the audit.

Accru Harris Orchard

ACCRU+ HARRIS ORCHARD

BEN WILLINGTON
DIRECTOR

Dulwich, 11 November 2021

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Adelaide + Sydney + Melbourne + Brisbane
Perth + Hobart

Adelaide Offices
Dulwich + McLaren Vale

Westside Community Lawyers Inc.

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2021

	Note	2021 $	2020 $
Client contributions & retainer fee		97,403	113,934
Grants	4	1,223,966	918,205
Other income	4	122,506	198,508
Employee benefits expense		(962,683)	(837,930)
Depreciation and amortisation expense		(110,636)	(106,656)
Other expenses		(284,157)	(217,043)
Finance expenses		(13,677)	(17,013)
Profit for the year		72,722	52,005
Total comprehensive income for the year		72,722	52,005

The accompanying notes form part of these financial statements.

Westside Community Lawyers Inc.

Statement of Financial Position

As At 30 June 2021

	Note	2021 $	2020 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	**386,683**	220,262
Trade and other receivables	7	**133,841**	232,510
Other assets	8	**5,928**	7,639
TOTAL CURRENT ASSETS		**526,452**	460,411
NON-CURRENT ASSETS			
Property, plant and equipment	9	**197,684**	199,750
Right-of-use assets	11	**208,152**	289,478
TOTAL NON-CURRENT ASSETS		**405,836**	489,228
TOTAL ASSETS		**932,288**	949,639
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	**164,711**	67,666
Lease liabilities	11	**57,442**	75,254
Employee benefits	12	**62,249**	108,657
Other financial liabilities	13	**81,325**	145,239
TOTAL CURRENT LIABILITIES		**365,727**	396,816
NON-CURRENT LIABILITIES			
Lease liabilities	11	**165,054**	224,038
TOTAL NON-CURRENT LIABILITIES		**165,054**	224,038
TOTAL LIABILITIES		**530,781**	620,854
NET ASSETS		**401,507**	328,785
EQUITY			
Retained earnings		**401,507**	328,785
		401,507	328,785
TOTAL EQUITY		**401,507**	328,785

The accompanying notes form part of these financial statements.

Westside Community Lawyers Inc.

Statement of Changes in Equity
For the Year Ended 30 June 2021

2021

	Note	Retained Earnings $	Total $
Balance at 1 July 2020		**328,785**	**328,785**
Profit (Loss) for the year		**72,722**	**72,722**
Balance at 30 June 2021		**401,507**	**401,507**

2020

	Note	Retained Earnings $	Total $
Balance at 1 July 2019		276,780	276,780
Profit (Loss) for the year		52,005	52,005
Balance at 30 June 2020		328,785	328,785

The accompanying notes form part of these financial statements.

Westside Community Lawyers Inc.

Statement of Cash Flows
For the Year Ended 30 June 2021

	Note	2021 $	2020 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Grants received		**1,286,170**	922,273
Payments to suppliers, employees & ATO		**(1,263,376)**	(1,132,375)
Client receipts		**48,364**	158,617
Sundry receipts		**122,506**	21,044
Net cash provided by/(used in) operating activities	16	**193,664**	(30,441)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		**15,698**	9,000
Purchase of property, plant and equipment		**(42,941)**	(32,046)
Net cash provided by/(used in) investing activities		**(27,243)**	(23,046)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net increase/(decrease) in cash and cash equivalents held		**166,421**	(53,487)
Cash and cash equivalents at beginning of year		**220,262**	273,749
Cash and cash equivalents at end of financial year	6	**386,683**	220,262

The accompanying notes form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 30 June 2021

The financial report covers Westside Community Lawyers Inc. as an individual entity. Westside Community Lawyers Inc. is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2021 were to assist eligible disadvantaged members of the community with priority legal needs in the areas of family law / family violence, civil law matters and certain criminal law matters.

The functional and presentation currency of Westside Community Lawyers Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of those charged with Governance, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012.*

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures.*

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer

2. Identify the performance obligations

3. Determine the transaction price

4. Allocate the transaction price to the performance obligations

5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Donations and Legacies

Monies received from donations and legacies are recognised as income when received. It is not practical to establish accounting control over receipts as they pertain to donations and bequests. All other income, including client contribution fees, are recognised on an accrual basis.

Commonwealth and State Grant Revenue

External government funding is recognised as income when received. Unexpended portions of external funding is accounted for as a deferred provision due to the association's liability to refund any such unexpended portion. Where external funding is over expended that portion is accounted for as a prepayment against future year's funding to be received from the Commonwealth funding body, subject to the funding continuing.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997.*

The Association is also endorsed as a deductible gift recipient under subdivision 30-B of the same act.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

2 Summary of Significant Accounting Policies

(d) Property, plant and equipment

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Furniture and Equipment	3-5 years
Motor Vehicles	7 years
Computer Equipment	2-5 years
Website	5 years
Office Fitout	15 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(e) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss.

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

(f) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

2 Summary of Significant Accounting Policies

(f) Impairment of non-financial assets

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) Leases

At inception of a contract, the Association assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

2 Summary of Significant Accounting Policies

(h) Leases

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(i) Employee benefits

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

(j) Economic dependence

Westside Community Lawyers Inc. is dependent on the Commonwealth Government for the majority of its revenue used to continue its operations. At the date of this report the Board has no reason to believe the Commonwealth Government will not continue to support Westside Community Lawyers Inc..

The financial report has been prepared on the going concern basis.

3 Critical Accounting Estimates and Judgments

The Board makes estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Critical Accounting Estimates and Judgments

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Revenue and Other Income

	2021 $	2020 $
Grant Income		
- Commonwealth grant	519,113	460,873
- State grant	178,731	139,005
- Family law / family violence grant	337,894	318,327
- COVID-19 grant	188,228	-
Total grant income	1,223,966	918,205

	2021 $	2020 $
Other Income		
- Bank interest	296	808
- Costs recovered and retained	375	900
- Disbursements recovered	3,387	6,440
- Law Foundation grant	16,504	85,439
- Hindmarsh relocation grant	-	82,762
- ATO refund / credit	-	4,118
- Hindmarsh fitout provision	-	8,827
- Sundry	1,944	9,214
- ATO cash flow boost	100,000	-
Total other income	122,506	198,508

5 Result for the Year

The result for the year includes the following specific expenses:

	2021 $	2020 $
Salaries and wages	691,652	675,336
Superannuation contributions	87,219	72,090
Employee salary sacrifice	22,000	-
Salaries and wages (ETP)	65,000	-
Fringe benefits tax	96,018	86,018
Workers compensation	1,140	4,664
Annual leave expense	(16,791)	-
Long service leave expense	(28,136)	(8,386)
Staff amenities & consulting expenses	44,581	8,208
Depreciation & amortisation expense	110,636	106,657

Notes to the Financial Statements

For the Year Ended 30 June 2021

6 Cash and Cash Equivalents

	2021	2020
	$	$
Cash at bank and in hand	374,683	208,262
Short-term deposits	12,000	12,000
Total cash and cash equivalents	386,683	220,262

7 Trade and other receivables

	2021	2020
	$	$
CURRENT		
Trade receivables	133,841	232,510
Total trade receivables	133,841	232,510
Total current trade and other receivables	133,841	232,510

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Other Assets

	2021	2020
	$	$
CURRENT		
Prepayments	5,626	7,097
Accrued interest	301	542
Total other assets	5,927	7,639

Notes to the Financial Statements

For the Year Ended 30 June 2021

9 Property, plant and equipment

	2021 $	2020 $
Furniture and equipment		
At cost	**16,303**	16,303
Accumulated depreciation	**(16,303)**	(16,303)
Total furniture and equipment	**-**	-
Motor vehicles		
At cost	**32,216**	55,216
Accumulated depreciation	**(9,652)**	(8,595)
Total motor vehicles	**22,564**	46,621
Computer equipment		
At cost	**59,792**	28,223
Accumulated depreciation	**(30,797)**	(28,223)
Total computer equipment	**28,995**	-
Website		
At cost	**7,750**	-
Accumulated depreciation	**(388)**	-
Total website	**7,362**	-
Office fitout		
At cost	**300,858**	297,236
Accumulated amortisation	**(162,095)**	(144,108)
Total office fitout	**138,763**	153,128
Total property, plant and equipment	**197,684**	199,749

10 Trade and Other Payables

	2021 $	2020 $
CURRENT		
Trade payables	**36,846**	19,505
GST payable	**8,271**	38,424
Employee benefits	**119,594**	9,737
Total trade and other payables	**164,711**	67,666

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

11 Leases

Association as a lessee

The Association has a lease over premises at 212 and 212a Port Road, Hindmarsh and Shop 18/72 Ellen Street, Flinders Arcade, Port Pirie.

The Association has chosen not to apply AASB 16 to leases of intangible assets.

Information relating to the leases in place and associated balances and transactions are provided below.

Terms and conditions of leases

i. Old Post Office: 212 and 212a Port Road, Hindmarsh

Westside Lawyers has a lease with Alleloc Trust & Jaad Unit Trust for the use of the Old Post Office, 212 and 212a Port Road, Hindmarsh. The term of the lease for 212 Port Road is four years and ten months, beginning 1 October 2018 to 30 September 2023. The term of the lease for 212a Port Road is for four years and nine months beginning on 1 December 2018 to 30 September 2023 with a one five-year extension option.

The 212 Port Road lease fee is comprised of:

- Current annual base rent of $55,220 plus GST (subject to Adelaide All Groups CPI increases each 30 June) payable in equal instalments monthly in advance.

The 212a Port Road lease fee is comprised of:

- Current annual base rent of $20,480 plus GST (subject to Adelaide All Groups CPI increases each 1 December) payable in equal instalments monthly in advance.

ii. Flinders Arcade, Port Pirie

Westside Lawyers has a lease with Patricia Anne Dabrowski for the use of the Shops 2/3 and part shop 18/72 Ellen Street, Flinders Arcade, Port Pirie ("Flinders Arcade"). The term of the lease for Flinders Arcade is five years beginning 24 August 2016 to 23 August 2021.

The lease terms also include an extension option of 5 years to 23 August 2026. This has not been included in the calculation of the lease liability or right-of-use asset in these finanical statements because, as at 30 June 2021, the Association was looking for alternative premises and not expecting to exercise the extension. Alternative premises were not able to be found, though, and the extension was accepted in July 2021.

The Flinders Arcade lease fee is comprised of:

- Current annual base rent of $20,052 plus GST (subject to CPI Rent Review at the end of each year) payable in equal instalments quarterly in advance.

Notes to the Financial Statements

For the Year Ended 30 June 2021

11 Leases

Right-of-use assets

	212 Port Road $	212a Port Road $	Flinders Arcade $	Total $
Year ended 30 June 2021				
At cost	187,445	138,287	45,073	370,805
Accumulated amortisation	(88,209)	(29,371)	(45,073)	(162,653)
Balance at end of year	99,236	108,916	-	208,152

	212 Port Road $	212a Port Road $	Flinders Arcade $	Total $
Year ended 30 June 2020				
At cost	187,445	138,287	45,073	370,805
Accumulated amortisation	(44,105)	(14,685)	(22,537)	(81,327)
Balance at end of year	143,340	123,602	22,536	289,478

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year $	1 - 5 years $	> 5 years $	Total undiscounted lease liabilities $	Lease liabilities included in this Statement Of Financial Position $
2021					
Lease liabilities	67,267	137,606	47,682	252,555	222,496
2020					
Lease liabilities	90,120	185,725	66,830	342,675	299,292

Lease liabilities included in this Statement of Financial Position

	2021 $	2020 $
Current	57,442	75,254
Non-current	165,054	224,038
Total	222,496	299,292

Notes to the Financial Statements

For the Year Ended 30 June 2021

11 Leases

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Association is a lessee are shown below:

	2021	2020
	$	$
Amortisation - 212 Port Road	44,105	44,105
Amortisation - 212a Port Road	14,685	14,685
Amortisation - Flinders Arcade	22,537	22,537
Total amortisation expenses	81,327	81,327
Interest expense - 212 Port Road	6,458	8,484
Interest expense - 212a Port Road	6,131	6,677
Interest expense - Flinders Arcade	735	1,852
Total interest expense	13,324	17,013
Total amortisation and interest expense	94,651	98,340

The Company has applied the practical expedient to all COVID-19 related rent concessions that meet the following conditions:

a. The change in lease payments results in revised consideration for the lease that is substantially the same as, or less than, the consideration for the lease immediately preceding the change;

b. any reduction in lease payments affects only payments originally due on or before 30 June 2021 (for example, a rent concession would meet this condition if it results in reduced lease payments on or before 30 June 2021 and increased lease payments that extend beyond 30 June 2021); and

c. there is no substantive change to other terms and conditions of the lease.

The practical expedient allows changes in lease payments resulting from the rent concession to be treated as a variable lease payment through the statement of profit or loss and other comprehensive income, rather than as a lease modification.

12 Employee Benefits

	2021	2020
	$	$
Current liabilities		
Long service leave	23,400	51,536
Annual leave	38,849	55,640
Paid parental leave	-	1,481
Total employee benefits	62,249	108,657

Notes to the Financial Statements
For the Year Ended 30 June 2021

13 Other Financial Liabilities

	2021 $	2020 $
CURRENT		
Grants received in advance - CW Service Delivery Funding	49,773	63,736
Grants received in advance - CW ICT Funding	-	65,000
Grants received in advance - Law Foundation	31,552	16,504
Total other financial liabilities	81,325	145,240

14 Contingencies

In the opinion of the Board, the Association did not have any contingencies at 30 June 2021 (30 June 2020:None).

15 Related Parties

The Association's main related parties are as follows:

Persons who have acted as members of the Management Board of the association during the year have been as follows:

- The honourable John Sulan, QC (Chairman)
- David Bulloch (Managing Lawyer; resigned 4 June 2021)
- Greg Hayes (Treasurer)
- Yen Du (Practice Manager and Solicitor of Westside Lawyers)
- Thea Birss, Vardon Legal
- Paul Boylan, Boylans Lawyers
- Sebastian Hill, Boylans Lawyers
- Amra Sabou, Stanley & Co. Lawyers

The members of the Management Board act in an honorary capacity.

David Bulloch and Yen Du were employees of Westside Community Lawyers Inc. during the year and received remuneration in their capacity as employees.

Notes to the Financial Statements
For the Year Ended 30 June 2021

16 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

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

	2021 $	2020 $
Profit for the year	**72,722**	52,005
Cash flows excluded from profit attributable to operating activities		
- actual lease payments (eliminated per AASB 16)	**(90,120)**	(88,526)
Non-cash flows in profit:		
- amortisation	**81,327**	81,327
- depreciation	**29,309**	25,330
- interest on lease liabilities	**13,323**	17,013
- gain/loss on disposal of property, plant and equipment	**-**	(9,000)
- sundry journals	**-**	524
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	**98,669**	(92,327)
- (increase)/decrease in prepayments	**1,711**	6,948
- (increase)/decrease in unexpended grants	**(63,914)**	(20,553)
- increase/(decrease) in trade and other payables	**97,045**	(4,537)
- increase/(decrease) in employee benefits	**(46,408)**	1,355
Cashflows from operations	**193,664**	(30,441)

17 Statutory Information

The registered office and principal place of business of the association is:

Westside Community Lawyers Inc.
212 Port Road
Hindmarsh
South Australia 5007

Westside Community Lawyers Inc.

Statement by Members of the Management Board

The members of the management board declare that in their opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012.*

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013.*

Chairman ....
John Sulan, QC

Treasurer ....
Greg Hayes

Dated 11th November 2021

Accru+
Harris Orchard

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF WESTSIDE COMMUNITY LAWYERS INC

Opinion
We have audited the financial report of Westside Community Lawyers Inc (the Entity), 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, and notes to the financial statements, including a summary of significant accounting policies and statement by members of the management board.

In our opinion the financial report of the Entity has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

a) giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance and cash flows for the year ended on that date; and

b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013.*

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 Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code and the independence requirements of Division 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012.*

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 the Entity to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012.* As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report
Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management 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, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

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Perth + Hobart

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Dulwich + McLaren Vale

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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 judgment and maintain professional scepticism throughout the audit. We also:

+ Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

+ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

+ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

+ Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

+ Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors 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.

Accru Harris Orchard

ACCRU+ HARRIS ORCHARD

BEN WILLINGTON
DIRECTOR

Dulwich, 17 November 2021