WESTSIDE
COMMUNITY LAWYERS

ANNUAL REPORT

2022 / 2023

WESTSIDE COMMUNITY LAWYERS

PRESENTED BY MICHELLE FORD

212 PORT ROAD
HINDMARSH SA

Contents

Purpose & 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 6pm to 8pm, with 4 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 Richard White, formerly a Judge of the Supreme Court of South Australia and a Federal Court Judge. 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.

Operation & Governance

Hours of Operation

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

9:00am to 5:00pm Monday to Friday; and
5:30pm to 7:30pm Tuesdays (Hindmarsh Office only)

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

Staff 2022 - 2023

LAWYERS

Michelle Ford
Vanessa Ho
Tim Sierp
Joel Horskins
Evenia Kouvaris
Amelia Goldring
Pei Ling Ngu
Sophia Moustakos
Zoe Lewis

MENTAL HEALTH WORKERS

Samantha White
Caleb James

CLERKS

Sarah Bairstow
Stefania Caroscio
Sophie Potts
Jennifer Michalakas
Daniella De Vonte

ADMINISTRATION

Catherine Luo, Finance & HR
Sharon Bond
Julie Dodd
Thomas O'Connor
Jeanne Monaghan
Shania Germain

Management Board 2022 - 2023

John Sulan QC, Bar Chambers (Chairperson to December 2022)
Richard White (Chairperson from December 2022)
Greg Hayes (Treasurer)

Amra Sabou, Stanley & Co Lawyers
Paul Boylan, Boylan Lawyers
Sebastian Hill, Boylan Lawyers
Thea Birss, Varden Lawyers
Virginia Leewenburg, Relationships Australia SA

Services Provided

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.

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.

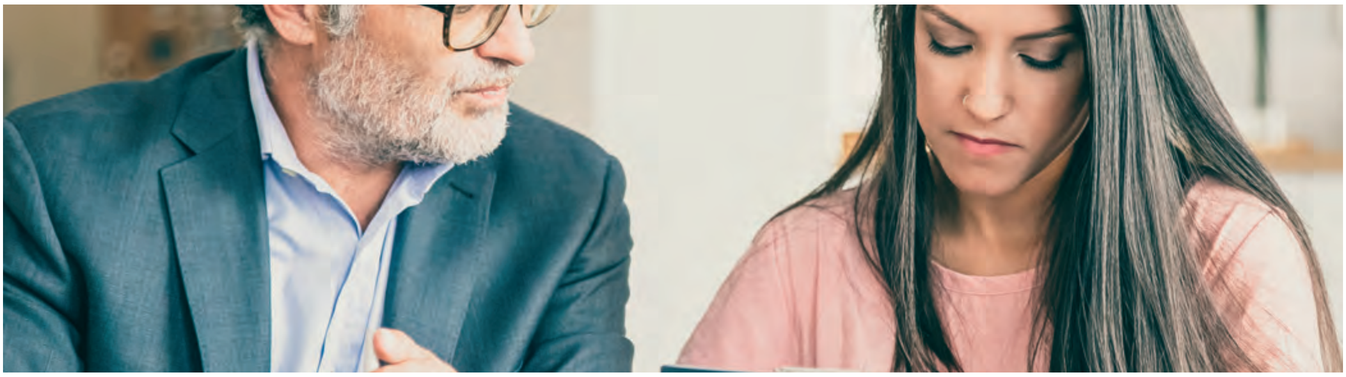
Providing Duty Solicitor Services From Port Pirie, SA

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.

1719 GENERALIST SERVICES 2022/2023



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

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.

1650 **FAMILY LAW AND FAMILY VIOLENCE SERVICES 2022/2023 (INC. FAMILY LAW PILOT PROGRAM**

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 negoliations are unsuccessful, WestSide Lawyers will assist clients to file a claim in the Federal Clrcuit 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 emotlonal and mental stresses that accompany those people involved in legal disputes that are often a contributing factor in family violence.

We are fortunate to be in receipt of additional government funding for family law matters that has enabled us to provide representation to clients who would not normally be eligible far representation, but who would suffer a significant injustice if not legally represented because they cannot afford to pay a private lawyer.

The funding has also enabled us to pay barristers a nominal fee where the matter is particularly complex.

Duty Solicitor Service

INCLUDING PETERBOROUGH AND KADINA OUTREACH

WestSide Lawyers provides 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.

Duty Solicitor Overview

The duty solicitor provides advice and/or 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 services 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 to defendants at Kadina during Court circuits;
- Duty solicitor services at Maitland;

Mental Health & Wellness Support

We have also received funding to employ a wellness support officer, whose role it is to assist clients who might need some emotional or non-legal practical support.

307 MENTAL HEALTH & WELLBEING SERVICES 2022/2023

Many legal problems that clients experience can be very traumatic and having to recount the facts of the matter can often re-traumatise them. The is particularly the case where there has been domestic or family violence. Our mental health worker can provide emotional support through the legal process.

Referrals are made to relevant organisations that can provide appropriate care and services for the client - we do not offer ongoing case management. Our objective is to provide the client with immediate support and refer them on to specialist services as quickly as possible.

Client Services Snapshot

Client Assistance Services, Legal and Non-Legal

In FY 22/23, WestSide Community Lawyers recorded 3676 client services across funding categories and geographical service areas, including legal and non-legal advice and tasks, representation, referrals, duty solicitor and mental health support services.

3676
Total Client Services

1936
Legal Advices

579
Total Representation Services

203
Court / Tribunal Services

56
Legal Tasks

216
Referrals and Information

5
Dispute Resolution Services

307
Mental Health Support Services

Case Studies

Ms H is a single mother who first approached WestSide Lawyers (WSL) to seek assistance in relation to her family law property settlement matter. There are two children of the relationship, both are currently living with Ms H full-time at a rental property. Ms H is self-employed earning around $30,000 per annum while receiving Family Tax Benefit. Ms H was also at risk of homelessness with the two children after her landlord informed her of their intention to sell the rental property soon. Ms H would like to finalise the property settlement matter as soon as possible due to her precarious financial situation and mental health deterioration. She is a member of a priority group that negatively impacts on her ability to obtain legal assistance or representation from a private practice lawyer due to her situation described above.

The family home is registered in the sole name of Ms H's former partner (Mr H) and Ms H was able to lodge a caveat on the property to protect her interest upon receiving advice from WSL. Disclosure documents were provided by both parties after we sent out our first letter to the other party's solicitor. Ms H subsequently made a settlement offer to Mr H after she received the letter of advice from WSL. An agreement was reached via negotiations between the parties. However, Mr H subsequently changed his mind and refused to sign the Application for Consent Orders drafted by our office unless the parenting matter is also included in the Orders. Through the pre-action procedure letter sent to Mr H by our office, Ms H was able to maintain her position that property and parenting matters should be considered separately. In the end, Mr H agreed to sign the Consent Orders in relation to property settlement matter only without much delay. Ms H would be at a significant disadvantage should she have no legal representation to assist her in this matter. Any further delay in her property settlement matter would put her at risk of intense financial stress as well as possibly homelessness, which could negatively impact her psychological wellbeing.
Application for Consent Orders and Minute of Order have now been signed by both parties and were lodged with the Court for assessment. Parties have also agreed to attend mediation at Relationships Australia South Australia to resolve their parenting matter.

Client was involved in a rear-end motor vehicle collision. Client accepted that she was responsible as she had hit the car in front. However, there were a range of issues with how the situation was handled.

Both drivers were uninsured but the other driver sought legal assistance in pursuing this matter. They sent a demand for payment of approx. $9,000 which the client thought was far too high. She was also unable to pay that sort of money as she only has casual employment, has two dependents and a range of other debts.

Her financial limitations meant she was unable to pursue the help of a private lawyer or even pay for an independent assessment of the other driver's vehicle in order to confirm whether what they were seeking was reasonable.

The other party sent her regular emails pressuring her to pay and providing only short periods of time for a response. This kept occurring despite the client advising them that she was pursuing legal advice and had no intention of ignoring them. Client was understandably very stressed by these interactions.

We assisted the client by writing to the other party and requesting that their correspondence be directed to us instead. This protected the client from the distress caused by their contact. We conducted research into the true value of the other driver's written off vehicle and warned them of various issues with their claim should they decide to pursue litigation.

A settlement agreement of $2,000 was able to be reached with our assistance and, as the client was able to borrow this much smaller amount of money from a family member, she was able to take advantage of the opportunity to settle. This saved her significant expense and stress and she was grateful for our help.

Case Studies

Client mother is a single parent, raising a 5-year-old child. The mother separated from the father due to concerns for her own and her child's safety. At that time the mother was homeless and unable to work due to caring for an infant child.

During the parties' relationship the father was suffering with mental health issues, He informed his psychiatrist that he was planning on driving the family vehicle into a tree. The mother had fears that the father would hurt the child.

Since separation, despite the mother's concerns regarding the father's mental health issues, she still attempted to facilitate time spending between the father and the child. The mother was of the view that was is in the best interests of the child to have a meaningful relationship with both parents provided the child was not at risk of harm.

For 3 years the mother attempted to facilitate supervised daytime spending between the father and the child.

However, the mother began to identify risk issues and concerns in relation to the father's care of the child, aggressive behaviour at handovers and the father's inability to comply with the parties' parenting agreement.

The mother also alleged that the father had limited insight into the child's feelings and distress and the irregular time spending between the father and the child to date impacted on the child's sense of security. The child would often become clingy to the mother and handovers and would often express that she did not wish to see the father.

The mother decided to cease overnight time spending. The father began on insisting on overnight time spending. The mother expressed that she felt unsafe, pressured and harassed by the father.

WestSide Lawyers have been assisting the parties to gradually resolve the issues in dispute and to address the concerns and risk issues raised by the mother. We assisted the parties to gradually increase time spending between the father and the child, in order to ensure that the child feels safe and secure in the care of the father and re-establish and the nurture the relationship between the father and the child.

We also worked closely with the father's solicitors to ensure compliance with the interim parenting agreement, resolve any ongoing issues in dispute and ensure the parties, especially the mother, felt safe and respected throughout the process.

Client Feedback Sample

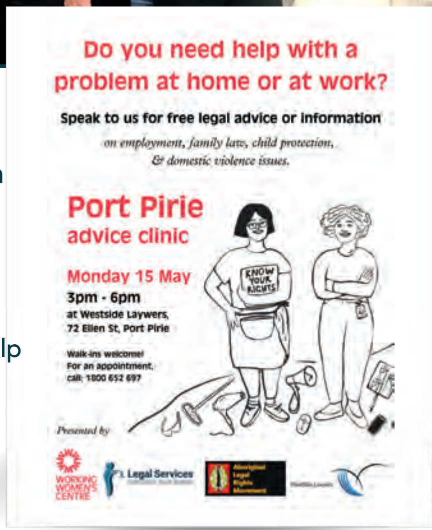
"I really appreciate all that you have done ...I'm not as stressed as I have been..."

"Amazing to work with even with an uncomfortable situation and with both my husband and I having disabilities. We were listened to and supported to the most extreme by [the solicitor] and all office staff thanks very very much"

"Efficient, reliable, caring, just a few words for the WestSide lawyers. Having discussed an issue with one lawyer and ended up having a couple of them help out on the issue helped me feel reassured about it all. Highly recommend them when you're needing legal advice."

Community, Stakeholder Engagement & Collaboration

In 2022/2023, WestSide continued to engage with allied services and the community, participating in several key stakeholder events throughout the year, including:



Mid North SA Regional Outreach Tour

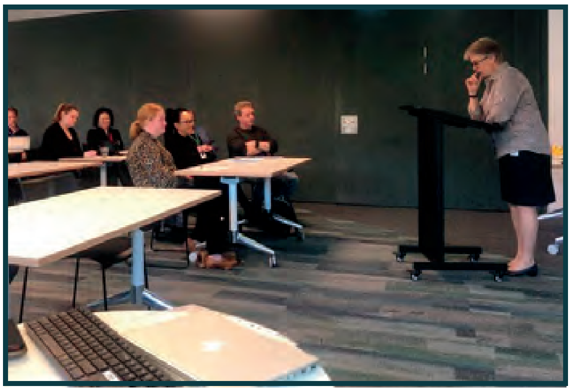
With Working Women's Centre, Legal Services Commission & Aboriginal Legal Rights

WestSide joined our colleagues from the Working Women's Centre SA, Legal Service Commission SA, and Aboriginal Legal Rights Movement in our Port Pirie office as part of the Regional Tour to help raise awareness about the various free legal services available for vulnerable and disadvantaged South Australians. We were able to offer a free legal advice clinic, which was well attended. The tour included Port Pirie, Port Augusta and Whyalla.

Equal Opportunities (CPD)

WestSide co-hosted with Uniting Communities Law Centre and Equal Opportunity Commissioner, Jodeen Carney

WestSide Lawyers enjoys collaborating with other organisations who have the same objective - to support clients who are disadvantaged and vulnerable, and help them achieve access to justice.



It was a pleasure to work with Uniting Communities Law Centre and the Equal Opportunities Commissioner Jodeen Carney, to raise awareness of the incredible work done by the Commissioner in supporting clients who may have had their right to equal opportunities denied.

Community, Stakeholder Engagement & Collaboration

Walk for Justice

JusticeNet SA's Annual Fundraising Event

The team from WestSide participated in JusticeNet SA's Walk for Justice, raising funds for vulnerable South Australians in need of specialist pro bono legal assistance, complementing and providing referral pathways for traditional CLCs.

The event not only supports an important cause; as part of National Law Week, hundreds of members of South Australia's legal profession attend each year, providing a key stakeholder networking opportunity for WestSide staff.

Collaboration

WestSide continued to strengthen our relationships with service allies and collaborative partners. We remain well placed to assist clients with their non-legal needs as a result of an established and comprehensive network of support services, including:

Anglicare SA
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.

Centacare & Centacare Country
for services where clients need additional support, including counselling for a range of reasons.

Relationships Australia SA
For family support services and. counselling, including families going through separation.

Disability Rights Advocacy Service Inc.
Support for people with a disability, including protecting their rights, and their carers.

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

Uniting Country
For family support services and counselling, including families going through separation.

Life Without Barriers
For support with alcohol and other drug dependencies.

JusticeNet SA
To assist us with the provision of experienced barristers who offer their time pro bono.

Private lawyers in Adelaide and western suburbs
Referrals from these organisations where clients are experiencing financial difficulties.

Local members of the South Australian Parliament.

PART TWO

Audited Financial Reports

Westside Community Lawyers Inc.

ABN 58 010 430 612

Financial Statements

For the Year Ended 30 June 2023

Westside Community Lawyers Inc.

ABN 58 010 430 612

Contents

For the Year Ended 30 June 2023

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 2023, 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.

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ACCRU+ HARRIS ORCHARD

Luke Bollmeyer

LUKE BOLLMEYER
DIRECTOR

Dulwich, 21 November 2023

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Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2023

	Note	2023 $	2022 Restated $
Client contributions & retainer fee		**8,247**	54,896
Grants	4,15	**1,401,297**	1,102,159
Other income	4	**24,333**	13,700
Employee benefits expense		**(1,033,515)**	(771,455)
Depreciation and amortisation expense		**(126,580)**	(135,413)
Other expenses		**(253,567)**	(253,829)
Finance expenses		**(11,854)**	(15,923)
Profit/(loss) for the year		**8,361**	(5,865)
Total comprehensive income for the year		**8,361**	(5,865)

The accompanying notes form part of these financial statements.

Statement of Financial Position
As At 30 June 2023

	Note	2023 $	2022 Restated $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	**805,683**	373,330
Trade and other receivables	7	**170,483**	153,012
Other assets	8	**14,353**	7,336
TOTAL CURRENT ASSETS		**990,519**	533,678
NON-CURRENT ASSETS			
Property, plant and equipment	9	**168,997**	161,489
Right-of-use assets	11	**168,409**	253,145
TOTAL NON-CURRENT ASSETS		**337,406**	414,634
TOTAL ASSETS		**1,327,925**	948,312
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	**123,276**	105,248
Lease liabilities	11	**52,625**	84,691
Employee benefits	12	**46,103**	27,480
Deferred revenue	13,15	**562,547**	145,112
TOTAL CURRENT LIABILITIES		**784,551**	362,531
NON-CURRENT LIABILITIES			
Lease liabilities	11	**135,878**	188,860
Employee benefits	12	**3,493**	1,279
TOTAL NON-CURRENT LIABILITIES		**139,371**	190,139
TOTAL LIABILITIES		**923,922**	552,670
NET ASSETS		**404,003**	395,642
EQUITY			
Retained earnings		**404,003**	395,642
TOTAL EQUITY		**404,003**	395,642

Westside Community Lawyers Inc.

ABN 58 010 430 612

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

		Retained Earnings	Total
		$	$
Restated Balance at 1 July 2022		**395,642**	**395,642**
Profit attributable to members of the entity		**8,361**	**8,361**
Balance at 30 June 2023		**404,003**	**404,003**

2022

	Note	Retained Earnings	Total
		$	$
Balance at 1 July 2021		401,507	401,507
Profit for the year as reported in 2022 financial statements		32,676	32,676
Prior period restatement	15	(38,541)	(38,541)
Loss attributable to members of the entity		(5,865)	(5,865)
Restated Balance at 30 June 2022	15	395,642	395,642

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 $	2022 Restated $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Grants received		**1,817,127**	1,110,583
Payments to suppliers, employees & ATO		**(1,269,223)**	(1,100,185)
Client receipts		**6,733**	71,628
Sundry receipts		**10,262**	13,382
Net cash provided by operating activities	17	**564,899**	95,408
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		**25,727**	318
Purchase of property, plant and equipment		**(61,371)**	(14,482)
Net cash (used in) investing activities		**(35,644)**	(14,164)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of finance lease liabilities		**(96,902)**	(94,597)
Net cash (used in) financing activities		**(96,902)**	(94,597)
Net increase/(decrease) in cash and cash equivalents held		**432,353**	(13,353)
Cash and cash equivalents at beginning of year		**373,330**	386,683
Cash and cash equivalents at end of financial year	6	**805,683**	373,330

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2023

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 2023 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*.

The financial report complies with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations, except for the following;

AASB 119 *employee benefits* because the provision for long service leave is measured at norminal value rather than at present value, refer to note 2 (i)

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.

2 Summary of Significant Accounting Policies (continued)

(a) Revenue and other income (continued)

Revenue from contracts with customers (continued)

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.

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.

2 Summary of Significant Accounting Policies (continued)

(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.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a reducing balance 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 (continued)

(e) Financial instruments (continued)

Financial assets (continued)

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 (continued)

(e) Financial instruments (continued)

Financial assets (continued)

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.

2 Summary of Significant Accounting Policies (continued)

(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.

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.

2 Summary of Significant Accounting Policies (continued)

(h) Leases (continued)

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.

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 arising from wages and salaries, annual leave, superannuation and long service leave, are measured at the norminal value.

(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.

3 Critical Accounting Estimates and Judgments (continued)

Key judgement - revenue

The Company derives revenue from a range of activites and sources, including revenue from operating grants. In accordance with Australian Accounting Standards, the Company is required to determine whether it is appropriate to recognise revenue in the financial year in which cash or non cash-assets are received or to defer the recognition of revenue until associated obligations and/or conditions (if any) are satisfied. In making this judgement, the company considers the guidance outlined in AASB 15 *Revenue from Contracts with Cutomers* and AASB 1058 *Income for Not-for-Profit Entities* and, in particular, whether the arrangement contains enforceable and sufficiently specific performance obligations.

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.

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

Grant Income

	2023	2022 Restated
	$	$
Grant Income		
- Commonwealth grant	**903,140**	824,980
- State grant	**117,725**	186,477
- Family law / family violence grant	**284,494**	40,855
- COVID-19 grant	**-**	49,773
- Mental health program	**95,938**	74
Total grant income	**1,401,297**	1,102,159

Notes to the Financial Statements

For the Year Ended 30 June 2023

4 Revenue and Other Income (continued)

Other Income

Other Income		
- Bank interest	**8,278**	591
- Costs recovered and retained	**-**	7,973
- Disbursements recovered	**3**	506
- Sundry	**-**	494
- Profit on sale of fixed assets	**14,071**	318
- Rent received	**1,981**	3,818
Total other income	**24,333**	13,700

5 Result for the Year

The result for the year includes the following specific expenses:

	2023 $	2022 $
Salaries and wages	**743,904**	682,945
Superannuation contributions	**94,964**	77,068
Employee salary sacrifice	**23,600**	1,000
Fringe benefits tax	**5,733**	7,033
Workers compensation	**3,071**	4,697
Annual leave expense	**18,622**	(16,749)
Long service leave expense	**2,214**	(4,096)
Staff amenities & consulting expenses	**-**	(14,496)
Depreciation & amortisation expense	**126,580**	135,413

6 Cash and Cash Equivalents

Cash at bank and in hand	**793,683**	361,330
Short-term deposits	**12,000**	12,000
Total cash and cash equivalents	**805,683**	373,330

7 Trade and other receivables

CURRENT		
Trade receivables	**171,715**	155,012
Provision for doubtful debts	**(2,232)**	(2,000)
Total trade receivables	**169,483**	153,012
Deposits	**1,000**	-
Total current trade and other receivables	**170,483**	153,012

Notes to the Financial Statements

For the Year Ended 30 June 2023

7 Trade and other receivables (continued)

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

CURRENT		
Prepayments	**14,352**	7,335
Accrued interest	**1**	1
Total other assets	**14,353**	7,336

9 Property, plant and equipment

	2023 $	2022 $
Furniture and equipment		
At cost	**17,305**	16,384
Accumulated depreciation	**(16,522)**	(16,384)
Total furniture and equipment	**783**	-
Motor vehicles		
At cost	**36,551**	35,250
Accumulated depreciation	**(200)**	(20,113)
Total motor vehicles	**36,351**	15,137
Computer equipment		
At cost	**91,573**	70,070
Accumulated depreciation	**(62,703)**	(48,766)
Total computer equipment	**28,870**	21,304
Website		
At cost	**7,750**	7,750
Accumulated depreciation	**(7,117)**	(4,017)
Total website	**633**	3,733
Office fitout		
At cost	**302,785**	302,785
Accumulated amortisation	**(200,425)**	(181,470)
Total office fitout	**102,360**	121,315
Total property, plant and equipment	**168,997**	161,489

10 Trade and Other Payables

	2023 $	2022 $
CURRENT		
Trade payables	**8,602**	6,451
GST payable	**47,723**	36,506
Employee benefits	**34,218**	36,723
Sundry payables and accrued expenses	**32,733**	25,568
Total trade and other payables	**123,276**	105,248

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:

- Annual base rent of $57,964 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:

- Annual base rent of $21,462 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"). A new lease extension was signed in July 2021, the new term now being 24 August 2021 to 23 August 2026.

11 Leases (continued)

The Flinders Arcade lease fee is comprised of:

- Annual base rent of $27,059 plus GST (subject to CPI Rent Review at the end of each year) payable in equal instalments quarterly in advance.

Right-of-use assets

	212 Port Road	212a Port Road	Flinders Arcade	Total
	$	$	$	$
Year ended 30 June 2023				
Balance at beginning of year	**187,445**	**138,287**	**129,729**	**455,461**
Depreciation charge	**(176,419)**	**(58,741)**	**(51,892)**	**(287,052)**
Balance at end of year	**11,026**	**79,546**	**77,837**	**168,409**

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
	$	$	$	$	$
2023					
Lease liabilities	**60,731**	**140,007**	**8,347**	**209,085**	**188,503**
2022					
Lease liabilities	96,901	180,895	28,190	305,986	273,551

Lease liabilities included in this Statement of Financial Position

	2023	2022
	$	$
Current	**52,625**	84,691
Non-current	**135,878**	188,860
Total	**188,503**	273,551

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:

Notes to the Financial Statements

For the Year Ended 30 June 2023

11 Leases (continued)

	2023	2022
	$	$
Amortisation - 212 Port Road	**44,105**	44,105
Amortisation - 212a Port Road	**14,685**	14,685
Amortisation - Flinders Arcade	**25,945**	25,946
Total amortisation expenses	**84,735**	84,736
Interest expense - 212 Port Road	**1,953**	4,284
Interest expense - 212a Port Road	**4,906**	5,542
Interest expense - Flinders Arcade	**4,995**	6,097
Total interest expense	**11,854**	15,923
Total amortisation and interest expense	**96,589**	100,659

12 Employee Benefits

CURRENT		
Annual leave	**46,103**	27,480
Total current employee benefits	**46,103**	27,480
NON-CURRENT		
Long service leave	**3,493**	1,279
Total non-current employee benefits	**3,493**	1,279

13 Deferred Revenue

	2023	2022 Restated
	$	$
CURRENT		
Region 3 – Generalist	**39,473**	2,490
Region 3 – Family Law / Family Violence	**5,248**	3,656
Region 6 – Generalist	**38,387**	31,289
Region 6 – Family Law / Family Violence	**4,797**	1,104
Region 3 Mental Health Program	**28,578**	15,649
Region 6 Mental Health Program	**12,662**	6,779
Region 3 - Family Law Pilot	**171,570**	33,943
Region 6 - Family Law Pilot	**49,491**	12,702
Quarantined Briefing Out Fee	**212,341**	37,500
Total other financial liabilities	**562,547**	145,112

Notes to the Financial Statements

For the Year Ended 30 June 2023

14 Deferred Revenue Movement

	2023	2022
	$	$
Opening Balance at 1 July	**145,112**	-
Grant income received from Attorney General's Department ("AGD")	**1,818,732**	1,197,232
Income recognised during the year	**(1,401,297)**	(1,052,120)
Closing Balance at 30 June	**562,547**	145,112

15 Prior Period Restatement

In accordance with a letter dated March 14, 2023, received from the Attorney-General's Department, it has come to the attention that the carryover balance for the fiscal year 2021-2022 should have been reported as $145,112. However, Westside Community Lawyers initially recognised a carryover balance of $106,571 in the financial statements for the same period which resulted in the understatement of the deferred revenue balance by $38,541.

As management considers the understatement of the above matter to be material, the understatement has been corrected by restating each of the affected financial statement line items for prior period in accordance with *AASB 108 Accounting policies, Changes in Accounting Estimates and Errors*. The matter listed above has been corrected by restating each of the affected financial statement line items for the prior period as follows;

	Previously stated	30 June 2022 Adjustments	Restated
	$	$	$
Statement of Profit or Loss and Other Comprehensive Income			
Client contributions & retainer fee	54,896	-	54,896
Grants	1,140,700	(38,541)	1,102,159
Other income	13,700	-	13,700
Employee benefits expense	(771,455)	-	(771,455)
Depreciation and amortisation expense	(135,413)	-	(135,413)
Other expenses	(253,829)	-	(253,829)
Finance expenses	(15,923)	-	(15,923)
Profit/(loss) for the year	**32,676**	**(38,541)**	**(5,865)**
Statement of Financial Position			
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	373,330	-	373,330
Trade and other receivables	153,012	-	153,012
Other assets	7,336	-	7,336
TOTAL CURRENT ASSETS	**533,678**	**-**	**533,678**
NON-CURRENT ASSETS			
Property, plant and equipment	161,489	-	161,489
Right-of-use assets	253,145	-	253,145
TOTAL NON-CURRENT ASSETS	**414,634**	**-**	**414,634**

Notes to the Financial Statements

For the Year Ended 30 June 2023

15 Prior Period Restatement (continued)

		30 June 2022	
	Previously stated	Adjustments	Restated
	$	$	$
TOTAL ASSETS	**948,312**	**-**	**948,312**
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	105,248	-	105,248
Lease liabilities	84,691	-	84,691
Employee benefits	27,480	-	27,480
Deferred revenue	106,571	38,541	145,112
TOTAL CURRENT LIABILITIES	**323,990**	**38,541**	**362,531**
NON-CURRENT LIABILITIES			
Lease liabilities	188,860	-	188,860
Employee benefits	1,279	-	1,279
TOTAL NON-CURRENT LIABILITIES	**190,139**	**-**	**190,139**
TOTAL LIABILITIES	**514,129**	**38,541**	**552,670**
NET ASSETS	**434,183**	**(38,541)**	**395,642**
EQUITY			
Retained earnings	434,183	(38,541)	395,642
TOTAL EQUITY	**434,183**	**(38,541)**	**395,642**

16 Contingencies

In the opinion of the Board, the Association did not have any contingencies at 30 June 2023 (30 June 2022:None).

17 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:

	2023	2022 Restated
	$	$
Profit/(loss) for the year	**8,361**	(5,865)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- amortisation	**84,736**	84,736
- depreciation	**41,844**	50,677
- interest on lease liabilities	**11,854**	15,923
- (gain)/loss on disposal of property, plant and equipment	**(13,708)**	(318)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	**(17,471)**	(19,171)
- (increase)/decrease in prepayments	**(7,017)**	(1,408)
- (increase)/decrease in unexpended grants	**417,435**	63,787
- increase/(decrease) in trade and other payables	**18,028**	(59,463)
- increase/(decrease) in employee benefits	**20,837**	(33,490)
Cashflows from operations	**564,899**	95,408

18 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.

ABN 58 010 430 612

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 ....
Richard White

Treasurer ....
Greg Hayes

Dated 21.11.23

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 2023, 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 2023 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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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.

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LUKE BOLLMEYER
DIRECTOR

Dulwich, 23 November 2023

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