

---

# **GREAT SOUTHERN COMMUNITY LEGAL SERVICES**

**ABN: 12 172 591 806**

## **SPECIAL PURPOSE FINANCIAL REPORT**

**FOR THE YEAR ENDED  
30 JUNE 2025**



**Great Southern  
Community Legal Services**

---

Great Southern Community Legal Services  
ABN: 12 172 591 806  
PO Box 5205  
ALBANY WA 6332  
Phone: 08 9842 8566

4/15 Peels Place  
ALBANY WA 6330

Email: [brodie.lewis@gscls.com.au](mailto:brodie.lewis@gscls.com.au)  
Website: [www.gscls.com.au](http://www.gscls.com.au)

**GREAT SOUTHERN COMMUNITY LEGAL SERVICES  
SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**INDEX**

Section	Description	Page
1)	Committee of Management Report	3
2)	Auditors Independence Declaration	4
3)	Responsible Persons Declaration	5
4)	Audit Report	6-7
5)	Statement of Comprehensive Income (Statement of Income & Expenditure)	8
6)	Statement of Financial Position (Balance Sheet)	9
7)	Statement of Changes to Equity	10
8)	Statement of Cash Flows	11
9)	Notes To and Forming Part of the Special Purpose Financial Report	12-17

**GREAT SOUTHERN COMMUNITY LEGAL SERVICES  
SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**COMMITTEE OF MANAGEMENT REPORT**

---

Our committee submits the financial report of the Great Southern Community Legal Services for the financial year ended 30 June 2025.

**Committee of Management Members**

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

Michael Cripps (Chairperson)  
Cameron Andrich (Treasurer)  
Peter Brown

Jenny Page (Deputy Chair)  
Cory Warren  
Helen St Jack

**Principal Activities**

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

The objectives of Great Southern Community Legal Services are to:

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

**Significant Changes**

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

**Operating Results**

	30 June 2025 \$	30 June 2024 \$
The operating result was a surplus / (deficit) for the year of	56,905	(6,512)

---

  
Michael Cripps (Dec 3, 2025 16:39:12 GMT+8)

Michael Cripps  
Chairperson

---

  
Cameron Andrich (Dec 3, 2025 11:27:43 GMT+8)

Cameron Andrich  
Treasurer

Signed in accordance with a resolution of the committee this: 3rd day of December 2025



**MACLEOD**  
**CORPORATION PTY LTD.**

A.B.N. 25 082 636 968

564 Marmion St  
Booragoon WA 6154

PO Box 4453  
Myaree BC WA 6960

m 0412 375 667  
e paul@macleodcpa.com.au  
www.macleodcpa.com.au

22nd October 2025

The Committee  
Great Southern Community Legal Services  
4/15 Peels Place  
ALBANY WA 6330

By Email Only

Dear Committee,

AUDITOR'S INDEPENDENCE DECLARATION  
Pursuant to Section 60.40 of the  
Australian Charities and Not-For-Profits Commission Act 2012.

In relation to the audit for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been no contraventions of the audit independence requirements of:

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

Yours sincerely,

Paul Gilbert FCPA MBA  
Macleod Corporation Pty Ltd



LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

Macleod Corporation Pty Ltd is a CPA practice

CERTIFIED PRACTISING ACCOUNTANTS



**GREAT SOUTHERN COMMUNITY LEGAL SERVICES  
SPECIAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**RESPONSIBLE PERSONS DECLARATION**

The responsible persons declare that in their opinion:

- i) This financial report has been prepared as a special purpose financial report on the basis that Great Southern Community Legal Services is a non-reporting entity because there are no users of this financial report, who would otherwise be dependent on general purpose financial reports to satisfy all of their information needs.
- ii) The Special Purpose Financial Report presents fairly the financial position of Great Southern Community Legal Services as at 30 June 2025 and the income and expenditure for the year then ended in accordance with the accounting policies described in the notes to the Special Purpose Financial Report.
- iii) There are reasonable grounds to believe that Great Southern Community Legal Services will be able to pay all of its debts, as and when they become due and payable.
- iv) The financial report and notes satisfy the requirements of the Australian Charities and Not-For-Profits Commission Regulation 2013.

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

  
Michael Cripps (Dec 3, 2025 16:39:12 GMT+8)

Michael Cripps  
Chairperson

  
Cameron Andrich (Dec 3, 2025 11:27:43 GMT+8)

Cameron Andrich  
Treasurer

Dated this: 3rd day of December 2025

INDEPENDENT AUDITOR'S REPORT  
To: The Members of Great Southern Community Legal Services



**MACLEOD**  
CORPORATION PTY LTD.

A.B.N. 25 082 636 968

564 Marmion St  
Booragoon WA 6154

PO Box 4453  
Myaree BC WA 6960

m 0412 375 667  
e paul@macleodcpa.com.au  
www.macleodcpa.com.au

### Report on the Financial Report

We have audited the accompanying financial report of Great Southern Community Legal Services, which comprises the Statement of Financial Position as at 30 June 2025, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies, other explanatory information, and the statement by committee members.

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

- (a) giving a true and fair view of the association's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, Division 60 the Australian Charities and Not-For-Profits Commission Regulation 2013.

### Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibility of the Management for the Financial Report

Management of the association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. Management's responsibility also includes such internal control as management determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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



LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

Macleod Corporation Pty Ltd is a CPA practice

CERTIFIED PRACTISING ACCOUNTANTS



## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

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

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

## Report on Other Legal and Regulatory Requirements

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

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



Paul Gilbert FCPA MBA  
Macleod Corporation Pty Ltd

Dated this: 14th day of November 2025



LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION  
Macleod Corporation Pty Ltd is a CPA practice

CERTIFIED PRACTISING ACCOUNTANTS



**GREAT SOUTHERN COMMUNITY LEGAL SERVICES  
STATEMENT OF COMPREHENSIVE INCOME  
(STATEMENT OF INCOME AND EXPENDITURE)  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
<b>OPERATING INCOME</b>			
Operational Grant Funding		1,652,089	1,401,010
Subsidies & Rebates		14,496	17,523
Donations & Contributions		57,156	65,522
Interest		6,809	4,590
Other Income		0	7,672
		<u>1,730,550</u>	<u>1,496,317</u>
<b>OPERATING EXPENDITURE</b>			
Communications		9,009	9,356
Client Support Services		8,545	17,120
Depreciation		3,688	4,759
Equipment/Accounting/Auditing		31,908	35,477
Insurance		4,611	398
Admin expenses		18,457	18,590
Office Overheads		280,067	52,691
PR & Meetings		27,353	22,316
Premises Costs		73,650	61,544
Salaries & Related Expenses		1,160,808	1,233,397
Staff Training & Recruitment		22,600	15,449
Travel		27,593	27,762
Motor Vehicle Expenses		5,356	3,970
		<u>1,673,645</u>	<u>1,502,829</u>
Operating Result Surplus/(Loss)	<b>8</b>	<u>56,905</u>	<u>(6,512)</u>
<b>OTHER COMPREHENSIVE INCOME</b>			
Grants for Development of Assets		0	0
		<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u>56,905</u></u>	<u><u>(6,512)</u></u>

The accompanying notes form part of these financial statements.



**GREAT SOUTHERN COMMUNITY LEGAL SERVICES**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash on Hand		328	203
Cash at Bank	<b>2</b>	1,426,952	748,995
Accounts Receivable	<b>3</b>	205,412	55,419
		53,228	19,283
<b>TOTAL CURRENT ASSETS</b>		<b>1,685,920</b>	<b>823,900</b>
<b>NON-CURRENT ASSETS</b>			
Plant, Property & Equipment	<b>4&amp;5</b>	12,705	16,393
<b>TOTAL NON-CURRENT ASSETS</b>		<b>12,705</b>	<b>16,393</b>
<b>TOTAL ASSETS</b>		<b>1,698,625</b>	<b>840,293</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	<b>6</b>	51,316	34,976
Deferred Income	<b>10</b>	928,487	148,612
Provision for ICT	<b>1 I)</b>	7,800	0
Provision for Employee Entitlements	<b>7</b>	191,914	210,545
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,179,517</b>	<b>394,133</b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee Entitlements	<b>7</b>	73,097	57,054
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>73,097</b>	<b>57,054</b>
<b>TOTAL LIABILITIES</b>		<b>1,252,614</b>	<b>451,187</b>
<b>NET ASSETS</b>		<b>446,011</b>	<b>389,106</b>
<b>Represented by:</b>			
<b>EQUITY</b>			
Accumulated Surplus		446,011	389,106
Asset Revaluation Reserve		0	0
<b>TOTAL EQUITY</b>		<b>446,011</b>	<b>389,106</b>

The accompanying notes form part of these financial statements.

**GREAT SOUTHERN COMMUNITY LEGAL SERVICES**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
<hr/>			
EQUITY			
<u>Accumulated Surplus</u>			
Balance as at the beginning of year		389,106	396,846
Net result for the year		56,905	(6,512)
Previous year adjustment		0	(1,228)
		<hr/>	
Balance as at the end of year		446,011	389,106
		<hr/>	
<u>Asset Revaluation Reserve</u>			
Balance as at the beginning of the year		0	0
Revaluations of Non- Current Assets		0	0
Revaluation Movement		0	0
		<hr/>	
Balance as at the end of the year		0	0
		<hr/>	
TOTAL EQUITY		446,011	389,106

The accompanying notes form part of these financial statements.

**GREAT SOUTHERN COMMUNITY LEGAL SERVICES**  
**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
- Receipts from Grants		2,281,971	1,458,199
- Receipts from Customers		71,652	86,886
- Interest		6,809	4,590
<u>Payments</u>			
- Employees inc. Superannuation		(1,167,052)	(1,188,268)
- Services and charges		(515,298)	(246,884)
Net Cash flows from / (used in) Operating Activities	8	678,082	114,523
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		0	0
Purchase of Property, Plant & Equipment		0	0
Net Cash flows used in Investing Activities		0	0
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Loans		0	0
Grants for Development of Assets		0	0
Net Cash flows used in Financing Activities		0	0
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		678,082	114,523
Add: Opening Cash Balance Forward		749,198	634,675
<b>CLOSING CASH CARRIED FORWARD</b>		1,427,280	749,198
<u>Cash Balance made up of:</u>			
Cash on Hand		328	203
Cash at Bank	2	1,426,952	748,995
		1,427,280	749,198

The accompanying notes form part of these financial statements.

**GREAT SOUTHERN COMMUNITY LEGAL SERVICES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2025**

---

**NOTE 1 – STATEMENT OF ACCOUNTING POLICIES**

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

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

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

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

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

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

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

**a) Income Tax**

Charitable Institution

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

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

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

**b) Cash and Cash Equivalents**

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

**c) Inventories**

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

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

**d) Investments**

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

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

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

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

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

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

Materiality

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

Depreciation

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

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

Class of Fixed Asset	Depreciation Rate
Motor Vehicles	22.5% DV
Plant & Equipment	100%

**f) Employee Benefits**

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

**g) Provisions**

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

**h) Revenue and Other Income**

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

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

Donations and bequests are recognised as revenue when received.

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

Dividends are recognised as revenue when received.

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

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

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

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

**j) Going Concern & Economic Dependency**

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

**k) Comparatives**

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

**l) Provision for IT & Communications**

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

	2025	2024
	\$	\$
Balance at the beginning of the year	0	3,749
Allocations to the Provision	7,800	0
Expenditure from the provision	0	(3,749)
	<u>7,800</u>	<u>0</u>

**GREAT SOUTHERN COMMUNITY LEGAL SERVICES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2025**

Note	2025 \$	2024 \$
<b>2 CASH AT BANK</b>		
Bendigo Cheque Account	1,234,094	564,320
Term Deposit	188,068	181,665
Bendigo Debit card	4,790	3,010
	<u>1,426,952</u>	<u>748,995</u>
<b>3 RECEIVABLES</b>		
Trade Debtors	205,412	54,717
Goods & Services Tax Refundable	0	0
Creditor Security Deposits	0	114
Other Receivables	0	1,038
	<u>205,412</u>	<u>55,419</u>
<b>4 PROPERTY PLANT &amp; EQUIPMENT</b>		
Motor Vehicles at Cost	35,217	35,217
Less: Accumulated Depreciation	(22,512)	(18,824)
	<u>12,705</u>	<u>16,393</u>
Total Property Plant & Equipment	<u>12,705</u>	<u>16,393</u>

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

<b>5 Movement in Carrying Amounts</b>	Motor Vehicles \$
Balance 1 July 2023	<u>21,152</u>
Additions	0
Disposals / Write Off	0
Depreciation	(4,759)
Balance 30 June 2024	<u>16,393</u>
Additions	0
Disposals / Write Offs	0
Depreciation	(4,759)
Balance 30 June 2025	<u>12,705</u>

**GREAT SOUTHERN COMMUNITY LEGAL SERVICES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2025**

Note	2025 \$	2024 \$
<b>6 ACCOUNTS PAYABLE</b>		
Trade Creditors	2,550	12,303
Credit Card	0	175
Goods & Services Tax	32,354	2,430
PAYG Payable	16,412	20,068
	<u>51,316</u>	<u>34,976</u>
<b>7 EMPLOYEE ENTITLEMENTS</b>		
Provision for Annual Leave	70,500	87,105
Provision for Long Service Leave	73,097	57,054
Provision for TOIL	2,630	1,426
Provision for Redundancies	118,784	122,014
	<u>265,011</u>	<u>267,599</u>
Current	191,914	210,545
Non-Current	73,097	57,054
	<u>265,011</u>	<u>267,599</u>
<b>8 RECONCILIATION OF PROFIT FOR THE YEAR TO NET CASHFLOWS FROM OPERATING ACTIVITIES</b>		
Surplus/(Loss) from Operating Activities	56,905	(6,512)
<u>Non-operating cash flows in profit:</u>		
Depreciation & Amortisation	3,688	4,759
<u>Changes in assets and liabilities, net effects of:</u>		
- (Increase)/Decrease in receivables	(149,993)	(57,428)
- (Increase)/Decrease in prepayments	(33,945)	0
- Increase/(Decrease) in payables	16,338	17,670
- Increase/(Decrease) in deferred income	779,875	110,787
- Increase/(Decrease) in ICT Provision	7,800	(3,749)
- Increase/(Decrease) in employee provisions	(2,586)	48,996
Net Cashflow from / (used in) Operating Activities	<u>678,082</u>	<u>114,523</u>
<b>9 RELATED PARTY TRANSACTIONS</b>		
Members of the Committee may have entered into transactions with Great Southern Community Legal Services. All transactions with related parties have been conducted on an arm's length basis and on terms and conditions, that are no more favourable than those available to non-related parties.		



**GREAT SOUTHERN COMMUNITY LEGAL SERVICES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2025**

Note	2025 \$	2024 \$
<b>10 DEFERRED INCOME: UNEXPENDED GRANTS</b>		
Core Funding	208,447	57,315
Project Funding	720,038	91,297
	<b>928,485</b>	<b>148,612</b>

**10 a) UNEXPENDED GRANT FUNDING / CONTRACT LIABILITIES**

Funding Agency	Beginning of Year	Grants Received	Other Income	Grants Expended	End of Year
<u>Core Funding</u>					
DLGIRS Tenancy Advice & Education	49,743	149,230	0	198,973	0
Dept of Justice (NLAP/NAJP-C)	0	301,353	0	242,480	58,873
Dept of Justice (NLAP/NAJP-S)	0	443,088	0	356,520	86,568
Dept of Justice Res. Support. NLAP-S	0	30,000	0	0	30,000
Dept of Justice VW	0	164,212	0	131,204	33,008
People With Disabilities DA -CONS	0	88,833	0	88,833	0
Legal Aid FASS	0	17,600	0	17,600	0
Law Society WA SAFE	0	119,000	0	119,000	0
Youth Association Council WA	7,572	0	0	7,572	0
	<b>57,315</b>	<b>1,313,316</b>	<b>0</b>	<b>1,162,182</b>	<b>208,449</b>
<u>Project Funding</u>					
ACF Cornerstone Grants	2,391	4,011	0	4,708	1,694
ACF Discretionary Funds	2,777	0	0	545	2,232
All Ability Festival Funds	4,148	13,000	0	10,982	6,166
Australian Communities Found IMPACT	27,719	50,000	0	44,703	33,016
Dept of Justice BETTER	46,102	270,709	0	127,239	189,572
CLWA (BETTER4)	0	304,611	0	209,706	94,905
Foundation for Regional Renewal	8,160	0	0	7,368	792
Regional Alliance JA (RAJA-H1)	0	243,536	0	1,875	241,661
WAPO Road Safety Commission (RSC)	0	150,000	0	0	150,000
	<b>91,297</b>	<b>1,035,867</b>	<b>0</b>	<b>407,126</b>	<b>720,038</b>
	<b>148,612</b>	<b>2,349,183</b>	<b>0</b>	<b>1,569,308</b>	<b>928,487</b>

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





# GSCLS Audit

Final Audit Report

2025-12-03

Created:	2025-12-03
By:	Brodie Lewis (blewis@albanyclc.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhCkNbN85zlbPBHjZyDkfKkORGiEx

## "GSCLS Audit" History

-  Document created by Brodie Lewis (blewis@albanyclc.com.au)  
2025-12-03 - 3:08:01 AM GMT
-  Document emailed to Michael Cripps (michael.cripps@iinet.net.au) for signature  
2025-12-03 - 3:08:07 AM GMT
-  Document emailed to Cameron Andrich (cameron.andrich@lincolns.com.au) for signature  
2025-12-03 - 3:08:08 AM GMT
-  Email sent to Cameron Andrich (cameron.andrich@lincolns.com.au) bounced and could not be delivered  
2025-12-03 - 3:08:20 AM GMT
-  Brodie Lewis (blewis@albanyclc.com.au) replaced signer Cameron Andrich (cameron.andrich@lincolns.com.au) with Cameron Andrich (camerona@lincolns.com.au)  
2025-12-03 - 3:15:45 AM GMT
-  Document emailed to Cameron Andrich (camerona@lincolns.com.au) for signature  
2025-12-03 - 3:15:45 AM GMT
-  Email sent to Cameron Andrich (cameron.andrich@lincolns.com.au) bounced and could not be delivered  
2025-12-03 - 3:16:05 AM GMT
-  Email viewed by Cameron Andrich (camerona@lincolns.com.au)  
2025-12-03 - 3:24:58 AM GMT
-  Document e-signed by Cameron Andrich (camerona@lincolns.com.au)  
Signature Date: 2025-12-03 - 3:27:43 AM GMT - Time Source: server
-  Email viewed by Michael Cripps (michael.cripps@iinet.net.au)  
2025-12-03 - 8:38:01 AM GMT
-  Document e-signed by Michael Cripps (michael.cripps@iinet.net.au)  
Signature Date: 2025-12-03 - 8:39:12 AM GMT - Time Source: server



**Adobe Acrobat Sign**

✔ Agreement completed.

2025-12-03 - 8:39:12 AM GMT



**Adobe Acrobat Sign**