
GREAT SOUTHERN COMMUNITY LEGAL SERVICES

(Previously Albany Community Legal Centre Inc)

ABN: 12 172 591 806

SPECIAL PURPOSE FINANCIAL REPORT

**FOR THE YEAR ENDED
30 JUNE 2024**



**Great Southern
Community Legal Services**

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**GREAT SOUTHERN COMMUNITY LEGAL SERVICES
SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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GREAT SOUTHERN COMMUNITY LEGAL SERVICES
SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

COMMITTEE OF MANAGEMENT REPORT

Our committee submits the financial report of the Great Southern Community Legal Services for the financial year ended 30 June 2024.

Committee of Management Members

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

Michael Cripps (Chairperson)	Jenny Page (Deputy Chair)
Cameron Andrich (Treasurer)	Cory Warren
Peter Brown	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

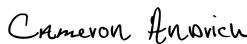
No significant changes in the nature of these activities occurred during the year.

Operating Results

	30 June 2024	30 June 2023
	\$	\$
The operating result was a surplus / (deficit) for the year of	(6,512)	(9,330)

Signed by:

Michael Cripps
Chairperson

Signed by:

Cameron Andrich
Treasurer

Signed in accordance with a resolution of the committee this: 30th day of October 2024



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22nd August 2024

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 2024, 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



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CERTIFIED PRACTISING ACCOUNTANTS



**GREAT SOUTHERN COMMUNITY LEGAL SERVICES
SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024 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.

Signed by:

Michael Cripps

Michael Cripps
Chairperson

Signed by:

Cameron Andrich

Cameron Andrich
Treasurer

Dated this: 30th day of October 2024

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

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 2024, 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 2024, 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.



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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 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: 30th day of October 2024



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GREAT SOUTHERN COMMUNITY LEGAL SERVICES
STATEMENT OF COMPREHENSIVE INCOME
(STATEMENT OF INCOME AND EXPENDITURE)
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
OPERATING INCOME			
Operational Grant Funding		1,401,010	1,284,884
Subsidies & Rebates		17,523	47,900
Donations & Contributions		65,522	48,877
Interest		4,590	1,097
Other Income		7,672	0
		<u>1,496,317</u>	<u>1,382,758</u>
OPERATING EXPENDITURE			
Communications		9,356	10,375
Client Support Services		17,120	0
Depreciation		4,759	6,141
Equipment/Accounting/Auditing		35,477	5,740
Insurance		398	9,143
Admin expenses		29,451	20,265
Office Overheads		52,691	54,782
PR & Meetings		13,161	37,889
Premises Costs		61,544	63,799
Salaries & Related Expenses		1,233,397	1,147,142
Staff Training & Recruitment		13,743	14,267
Travel		27,762	22,545
Motor Vehicle Expenses		3,970	0
		<u>1,502,829</u>	<u>1,392,088</u>
Operating Result Surplus/(Loss)	10	<u>(6,512)</u>	<u>(9,330)</u>
OTHER COMPREHENSIVE INCOME			
Deferred Income: Unexpended NLAP/CLSP		0	0
		<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>(6,512)</u></u>	<u><u>(9,330)</u></u>

The accompanying notes form part of these financial statements.

GREAT SOUTHERN COMMUNITY LEGAL SERVICES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash on Hand		203	350
Cash at Bank	2	748,995	634,325
Accounts Receivable	3	74,702	18,436
TOTAL CURRENT ASSETS		823,900	653,111
NON-CURRENT ASSETS			
Plant, Property & Equipment	4&5	16,393	21,152
TOTAL NON-CURRENT ASSETS		16,393	21,152
TOTAL ASSETS		840,293	674,263
CURRENT LIABILITIES			
Accounts Payable	6	34,976	17,240
Deferred Income	7	148,612	37,825
Provision for ICT	1 l)	0	3,749
Provision for Employee Entitlements	8	210,545	207,643
TOTAL CURRENT LIABILITIES		394,133	266,457
NON-CURRENT LIABILITIES			
Provision for Employee Entitlements	8	57,054	10,960
TOTAL NON-CURRENT LIABILITIES		57,054	10,960
TOTAL LIABILITIES		451,187	277,417
NET ASSETS		389,106	396,846
Represented by:			
EQUITY			
Accumulated Surplus		389,106	396,846
Asset Revaluation Reserve		0	0
TOTAL EQUITY		389,106	396,846

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 2024

	Note	2024 \$	2023 \$
<hr/>			
EQUITY			
<u>Accumulated Surplus</u>			
Balance as at the beginning of year		396,846	406,176
Net result for the year		(6,512)	(9,330)
Previous year adjustment		(1,228)	0
		<hr/>	
Balance as at the end of year		389,106	396,846
		<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		389,106	396,846

The accompanying notes form part of these financial statements.

GREAT SOUTHERN COMMUNITY LEGAL SERVICES
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASHFLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
- Receipts from Government		1,458,199	1,248,969
- Receipts from Customers		86,886	44,645
- Interest		4,590	1,097
<u>Payments</u>			
- Employees inc. Superannuation		(1,188,268)	(1,022,189)
- Services and charges		(246,884)	(262,738)
Net Cash flows from / (used in) Operating Activities	10	<u>114,523</u>	<u>9,784</u>
CASHFLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		0	0
Purchase of Property, Plant & Equipment		0	0
Net Cash flows used in Investing Activities		<u>0</u>	<u>0</u>
CASHFLOWS FROM FINANCING ACTIVITIES			
Proceeds from Loans		0	0
Grants for Development of Assets		0	0
Net Cash flows used in Financing Activities		<u>0</u>	<u>0</u>
 NET INCREASE/(DECREASE) IN CASH HELD		 <u>114,523</u>	 <u>9,784</u>
 Add: Opening Cash Balance Forward		 634,675	 624,891
 CLOSING CASH CARRIED FORWARD		 <u>749,198</u>	 <u>634,675</u>
 <u>Cash Balance made up of:</u>			
Cash on Hand		203	350
Cash at Bank	2	<u>748,995</u>	<u>634,325</u>
		<u>749,198</u>	<u>634,675</u>

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 2024**

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 Charitable 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.

GREAT SOUTHERN COMMUNITY LEGAL SERVICES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2024

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.

GREAT SOUTHERN COMMUNITY LEGAL SERVICES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2024

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:

	2024	2023
	\$	\$
Balance at the beginning of the year	3,749	19,498
Allocations to the Provision	0	1,403
Expenditure from the provision	(3,749)	(17,152)
	0	3,749

GREAT SOUTHERN COMMUNITY LEGAL SERVICES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2024

Note	2024 \$	2023 \$
2 CASH AT BANK		
Bendigo Cheque Account	564,320	456,917
Term Deposit	181,665	177,408
Bendigo Debit card	3,010	0
	<u>748,995</u>	<u>634,325</u>
3 RECEIVABLES		
Trade Debtors	54,717	15,235
Goods & Services Tax Refundable	0	1,859
Creditor Security Deposits	114	114
Prepayments	15,769	0
Other Receivables	4,102	1,228
	<u>74,702</u>	<u>18,436</u>
4 PROPERTY PLANT & EQUIPMENT		
Motor Vehicles at Cost	35,217	35,217
Less: Accumulated Depreciation	(18,824)	(14,065)
	<u>16,393</u>	<u>21,152</u>
Total Property Plant & Equipment	<u>16,393</u>	<u>21,152</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.

5 Movement in Carrying Amounts	Motor Vehicles \$
Balance 1 July 2022	<u>27,293</u>
Revaluation	0
Additions	0
Disposals / Write Off	0
Depreciation	(6,141)
Balance 30 June 2023	<u>21,152</u>
Revaluation	0
Additions	0
Disposals / Write Offs	0
Depreciation	(4,759)
Balance 30 June 2024	<u>16,393</u>

GREAT SOUTHERN COMMUNITY LEGAL SERVICES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2024

Note	2024	2023
	\$	\$
6 ACCOUNTS PAYABLE		
Trade Creditors	12,303	1,030
Credit Card	175	406
Goods & Services Tax	2,430	0
PAYG Payable	20,068	15,804
Superannuation	0	0
	34,976	17,240
7 DEFERRED INCOME: UNEXPENDED GRANTS		
Core Funding	57,315	27,875
Project Funding	91,297	9,950
	148,612	37,825

7a UNEXPENDED GRANT FUNDING / CONTRACT LIABILITIES

Funding Agency	Beginning of Year	Grants Received	Other Income	Grants Expended	End of Year
<u>Core Funding</u>					
DMIRS Tenancy Advice & Education	0	239,584	0	189,841	49,743
Dept of Justice NLAP-S	10,393	434,472	0	444,865	0
Youth Association Council WA	0	10,000	0	2,428	7,572
Dept of Communities PEER	17,482	0	0	17,482	0
	27,875	684,056	0	654,616	57,315
<u>Project Funding</u>					
ACF Cornerstone Grants	2,200	15,000	0	14,809	2,391
ACF Discretionary Funds	3,120	3,000	0	3,343	2,777
All Ability Festival Funds	0	9,788	1,228	6,868	4,148
Australian Communities Found IMPACT	0	50,000	0	22,281	27,719
Community Legal WA	4,630	0	0	4,630	0
Dept of Justice BETTER	0	133,522	13,980	101,400	46,102
Foundation for Regional Renewal	0	8,160	0	0	8,160
	9,950	219,470	15,208	153,331	91,297
	37,825	903,526	15,208	807,947	148,612

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.

GREAT SOUTHERN COMMUNITY LEGAL SERVICES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2024

Note	2024 \$	2023 \$
8 EMPLOYEE ENTITLEMENTS		
Provision for Annual Leave	87,105	92,334
Provision for Long Service Leave	57,054	10,960
Provision for TOIL	1,426	2,962
Provision for Redundancies	122,014	112,347
	<u>267,599</u>	<u>218,603</u>
Current	210,545	207,643
Non-Current	57,054	10,960
	<u>267,599</u>	<u>218,603</u>
9 RELATED PARTY TRANSACTIONS		
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.		
10 RECONCILIATION OF PROFIT FOR THE YEAR TO NET CASHFLOWS FROM OPERATING ACTIVITIES		
Surplus/(Loss) from Operating Activities	(6,512)	(9,330)
<u>Non-operating cash flows in profit:</u>		
Depreciation & Amortisation	4,759	6,141
<u>Changes in assets and liabilities, net effects of:</u>		
- (Increase)/Decrease in receivables	(57,428)	(4,233)
- Increase/(Decrease) in payables	17,670	(8,184)
- Increase/(Decrease) in deferred income	110,787	(83,814)
- Increase/(Decrease) in ICT Provision	(3,749)	(15,749)
- Increase/(Decrease) in employee provisions	48,996	124,953
Net Cashflow from / (used in) Operating Activities	<u>114,523</u>	<u>9,784</u>