



Western Suburbs Legal Service

Annual Report



ABOUT US

The Western Suburbs Legal Service Inc. (WSLS) was established in 1978 and is an independent, not-for-profit community organisation supervised by an elected Committee of Management.

OUR VISION

WSLS's vision is for a fair, just and equitable legal system that can be accessed by all members of our community.

OUR MISSION

WSLS is committed to working towards a just and equitable legal system by providing high-quality, free, independent legal advice and representation to people who live, work or study in the western suburbs of Melbourne, in particular the City of Hobsons Bay and surrounding areas.

CONTACT US

Address: 30 Hall Street, Newport
54 Woods Street, Laverton

Phone: (03) 9391 2244

Fax: (03) 8610 2070

Website: www.wsls.org.au

Email: wsls@wsls.org.au

HOURS OF OPERATION

Newport : Monday & Wednesday
9:30am-1:00pm and 2:00pm-5:00pm

Laverton : Tuesday & Thursday
9:30am-1:00pm and 2:00pm-5:00pm

The WSLS night service is held alternately on Mondays at 30 Hall Street Newport and on Tuesdays at the Laverton Community Hub from 6:30pm-8:30pm.

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PEOPLE

COMMITTEE OF MANAGEMENT

Terrie Benfield (Chairperson)

Alan Yang (Member)

Sandra Kerr (Public Officer/Secretary)

Leanne Banting (Member)

Scott Thompson (Treasurer)

GOODBYE

Claire Kowarsky (Member), Jenny Forti (Secretary), Rhonda Probert (Member)

STAFF

Annette Au Yeung (Principal Solicitor)

Andrew McCutcheon (Administrative Assistant/Lawyer)

Bruce Dolphin (Finance Officer)

Gillian Davy (Community Development Officer)

Mark Anstey (Administrative Assistant)

VOLUNTEERS

The outstanding contribution made by our volunteers (including the Committee of Management) in the past year deserves recognition. Our volunteers have continued to demonstrate a valuable commitment to social justice and have been instrumental in helping WSLs achieve outcomes.

Adrian Brennan

Georgia Allison

Nicolette Senserrick

Alexandra Brand

Jelena Adamovic

Rachel Tucker

Amanda George

Jennifer Feeney

Robyn Heyme

Andreia Montiero

Jenny Forti

Ryszard Adamczyk

Andrew Cocks

Julia Cavka

Sam Drinjak

Andrew Jiang

Julia Grech

Samantha Monti

Bianca Dukic

Mary Xinomilakis

Sheirly Lugito

Billy Phung

Matt Scrocca

Tess Megens

Cathy Assini

Matthew Carrazzo

Tim Harkin

Craig Edwards

Michael Faltermaier

Toola Marcou

Craig Wilson

Nanki Singh

Yule Guttenbeil

Frank Li

Nathan Duong

Funmi Olasoji

Nathan Goetz

THANK YOU

WSLS is committed to providing free legal services to the most vulnerable and disadvantaged people in the community; those on low incomes and those marginalised from the justice system. CLC funded projects include casework, community legal education and law reform projects and campaigns. Special purpose projects are funded from other sources. WSLS accesses funding from the CLC funding program and other funding sources.

We would like to extend our gratitude to our funders, partners and supporters:

Amanda George

Charandev Singh

CoHealth

Deakin University

Federation of Community Legal Centres

Hobsons Bay City Council

Justice Connect

Laverton Community Hub

National Association of Community Legal Centres

Rob Stary Lawyers

Social Security Rights Victoria Inc.

Victoria Legal Aid

Victorian Women's Benevolent Trust

Williamstown Community and Education Centre

CHAIRPERSON'S REPORT

2014/15 was a very challenging year for Western Suburbs Legal Service Inc. with considerable time and effort focused on the proposed 1 July 2015 amalgamation with Footscray Community Legal Centre and Wyndham Legal Service.

The Service continued to run:

- offices in Laverton and Newport
- an outreach service to Full Moon Caravan Park
- clinical placement for Deakin University Law students
- night services in Laverton and Newport and
- community legal education programs throughout Hobsons Bay

Manager, Emel Ramadan left the Service in September 2014 while Annette Au Yeung (Principal Solicitor) and Gillian Davy (Community Development Officer) continued in their roles. Andrew McCutcheon and Mark Anstey were very valuable in their flexible contribution to legal, administrative and other duties such as closing/moving out of the Laverton office and preparing for the closure of the Newport office.

Throughout its history the Service has relied heavily on volunteers – whether that be assisting with administrative tasks, ensuring night services ran smoothly, taking case-notes, or providing legal advice. They are congratulated for their commitment and positive attitude.

My thanks to all those who have served on the Committee of Management in 2014/15. These dedicated volunteers spent a considerable amount of their time on the Steering Committee of the Western Region CLC Reform Project, then the inaugural Board of the new entity, Western Community Legal Centre Ltd, and in dealing with staffing and asset transfer issues before and after the amalgamation.

Western Suburbs Legal Service Inc. was established in 1978 and has a long history of providing assistance to the local community in accessing and understanding the legal system. It is hoped this level of service to the community, in and near the Hobsons Bay area, continues with the creation of the Western Community Legal Centre Ltd.

Sandra Kerr

Secretary (on behalf of the Chairperson)

PRINCIPAL SOLICITOR'S REPORT

Over the last year the legal practice of Western Suburbs Legal Service provided high-quality advice and casework services to people living in the City of Hobsons Bay through its offices at Newport and Laverton, its night service at the Laverton Community Hub, as well as its outreach at Half Moon Caravan Park.

Casework and Advice

WSLS provided casework assistance to priority clients throughout the year across a wide range of practice areas. In addition, through the after hours clinic at Newport and the Laverton Community Hub, WSLS provided advice assistance to vulnerable and disadvantaged clients in relation to a wide range of legal matters, including civil matters such as debts, car accidents, tenancy, minor criminal law and traffic matters, infringements and family law. Throughout the year, the clinics were held on a weekly basis and were booked to capacity each time. These after hours clinics were our main casework intake mechanism for the legal practice. The staff of WSLS are extremely grateful to the dedicated and hardworking team of committed volunteers who have supported the after hours clinic, some for several years.

Case study 1: WSLS assisted a young person who was charged with property damage arising from an incident at a local car wash. This young person was still living at home, and was hoping to go to university to study. The client emphasised that if he were to complete university studies, his future employment prospects would be detrimentally affected if he had a court record. WSLS assisted this client by advocating for him to be offered the option of completing the Criminal Justice Diversion Program. This program was eventually offered to the client. He described to his staff lawyer that he had learned a valuable lesson and never anticipated that his behaviour at the car wash could have led to criminal charges, though he was very grateful and thankful for the outcome that WSLS achieved on his behalf.

Case study 2: WSLS assisted a middle aged client who was involved in a car accident. The client was from India and had a child from a prior relationship that did not live with him. The client was self-employed, however his income was derived from a very small business which only operated on weekends and which was not very profitable. He did not receive a Centrelink payment as he did not wish to rely on government payments; he wished to provide for himself from his own income. His income from his small business only just covered his minimal living expenses. WSLS assisted this client by negotiating

with a debt collection company to explain his financial circumstances and after lengthy negotiations achieved a full waiver of the debt.

Outreach

WSLS provided services to residents at Half Moon Caravan Park through the Assertive Outreach Program on a monthly basis. WSLS, together with coHealth, Salvation Army, Yarra Housing, drug and alcohol agencies, Mercy Mental Health and Royal District Nursing apply a holistic approach to assisting vulnerable and disadvantaged residents at the Park, with residents being both short term and long term. Unfortunately during the year the program received news that the owners of the caravan park had applied to the Council to change the use of the park to a storage facility. This change of use was approved by the Council and early in 2015, the Assertive Outreach Program focused its energy on supporting over 100 short term and long term residents to find alternative housing before the closure of the caravan park at the end of the year.

Secondment at SSRV

In early 2015 I was very fortunate to have the opportunity to undertake a six month secondment, one day a week, with Social Security Rights Victoria Inc. Through the secondment I learned about social security law and had the opportunity to apply this knowledge by providing telephone advice and working on complex cases at their office. As a result of the secondment, I was able to bring this knowledge back to WSLS and provide assistance to clients in relation to Centrelink disputes, and share this knowledge with other legal staff. My thanks go to the team of wonderful and dedicated staff at Social Security Rights Victoria, who achieve truly life-changing outcomes.

Volunteers

Our legal centre simply could not have provided the level of service and assistance without our dedicated day and evening volunteers. These include law students, law graduates, lawyers, barristers, administrative and reception staff. We wish to commend and acknowledge the efforts of all our dedicated volunteers – thank you very much.

Deakin University

Throughout the last year, WSLS hosted a number of keen law students from Deakin University who were enrolled in the subject, 'Law Clinic'. This subject provided ongoing structured training units to students and aimed to provide students with the skills to complete a variety of casework tasks, with the eventual aim of students interviewing clients on their own or under the supervision of a staff lawyer. All students enrolled in the program have demonstrated a high

level of interest in community law, and we hope to see students return as volunteer lawyers one day.

Annette Au Yeung

COMMUNITY DEVELOPMENT REPORT

Community Legal Education

The 2014/2015 year saw a strong emphasis on the delivery of face-to-face community legal education sessions. A total of 26 sessions were provided across a broad range of topics including:

- Consumer law including credit and debt, utilities and door-to-door sales
- Driving including road safety, driving offences and motor vehicle accidents
- Employment law
- Family law
- Infringements
- Neighbourhood disputes
- Tenancy

The majority of these sessions were provided to our newly arrived community members through AMES, Williamstown Community and Education Centre, Altona North Migrant Resource Centre, Catholic Care and the Laverton Community Hub.

Williamstown Community and Education Centre

Significantly, we entered into a Memorandum of Understanding with Williamstown Community and Education Centre this year, for the ongoing provision of regular and coordinated community legal education to adult English language learners at the Centre.

CoHealth and the AOP Network

We also strengthened our relationship with coHealth this year. In addition to the ongoing outreach service to Half Moon Caravan Park, a renewed Memorandum of Understanding between the two organisations now includes the provision of community legal education sessions to the Assertive Outreach Program Network. The first of these sessions covered public space offences, an issue regularly confronted by the client groups of AOP Network members. We also provided two legal outreach/education sessions to coHealth AOD clients, covering fines, public space offences and drug offences. These sessions resulted in a significant number of coHealth clients seeking legal assistance for a range of problems.

November NoViolence

November NoViolence is an annual Wyndham Legal Service legal education program which uses performance to explore the sensitive issue of family violence. Two actors illustrate various types

of family violence through short role plays, which are followed by a facilitated discussion which helps the audience understand what family violence is and how they can respond to it.

We were invited to participate in the November NoViolence program this year and provided two sessions in Laverton. The first of these was hosted by Laverton Community Integrated Services at the Laverton Community Hub. The second was provided to Karen women through AMES. The response to both sessions was very positive.

Project Grants

We applied for three project grants this year. Two grant applications were for the “Family Day Care & Centrelink – Rights and Responsibilities” project. This project will provide preventative community legal education to women from the Somali and South Sudanese communities in the Western Suburbs who are establishing themselves as family day care operators. Many of these women lack understanding about what Centrelink deems income to be and how income is calculated by Centrelink and are accruing large Centrelink debts as a result. This project arose as a result of Annette’s secondment to Social Security Rights Victoria and will be delivered in partnership with SSRV, with the support of a grant from the Victorian Women’s Benevolent Trust.

The third grant application was for the republication of the child protection guide and the development of the child protection emergency reference guide. Unfortunately, it was not possible to secure funding for this project prior to the merge with Footscray Community Legal Centre and Wyndham Legal Service.

Networks and Events

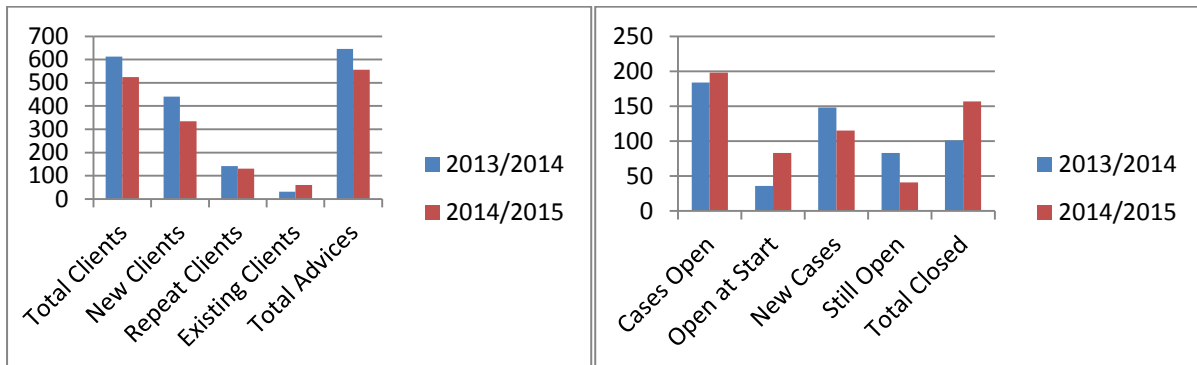
We continued to participate in a number of Federation working groups and service provider networks this year, including the Hobsons Bay Settlement Services Network, the Hobsons Bay Youth Network, the Infringements Working Group and the Child Protection Working Group and the Community Legal Education and Community Development Working Group.

We also attended the Laverton Community Hub Open Day, where we held an information stall and offered three community legal education sessions on utility bills, fines and credit and debt.

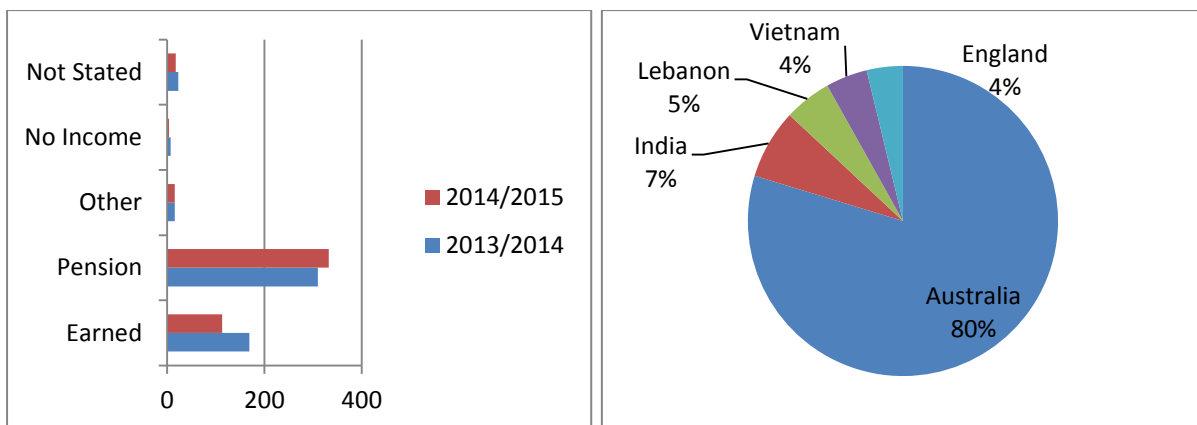
Gillian Davy

CENTRE STATISTICS

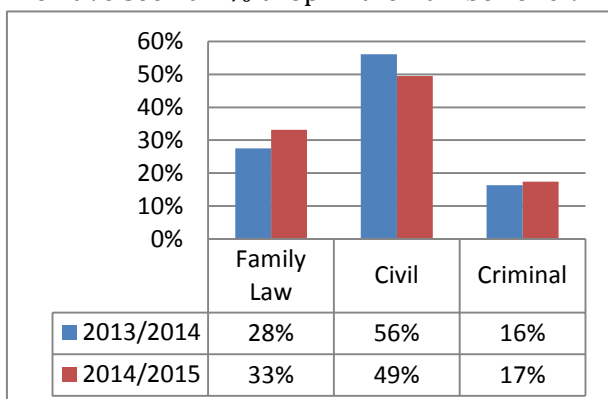
In the 2014/2015 financial year the service saw a decline of 14.52% in the total number of clients seen. This was expected due to the relocation of WSLS staff in light of the upcoming amalgamation. Much of the Centre's efforts over the last few months were focussed on closing down the Newport and Laverton offices and readying staff and clients for the move. It is important to note that although the Newport office will no longer exist, the Laverton outreach will continue to run at the Laverton Community Hub.



The number of clients that were on a Centrelink benefit has increased by 7.10%, whilst those whose primary income was earned wages has decreased by 33.14%. This is an indication that we are reaching the more vulnerable clients. The top 5 countries of birth are highlighted below. This is likely to change once the Centres' are merged.



We have seen a 7% drop in the number of civil matters. This could partially be accounted for in a drop in infringements (33.7%), tenancy (38.46%) and wills/probate/power of attorney matters (69.23%).



We have had a 5% increase in the number of family law matters and criminal matters have largely remained consistent.

AUDITED FINANCIAL STATEMENTS

WESTERN SUBURBS LEGAL SERVICE INCORPORATED A.B.N. 49 241 011 941 COMMITTEE'S REPORT

Your committee members present the special purpose financial report on the entity for the financial year ended 30 June 2016.

Committee of Management Members

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

Chairperson	Sandra Ken	Until 20 November 2014
Chairperson	Terrie Benfield	From 20 November 2014
Treasurer	Scott Thompson	
Secretary	Sandra Ken	From 20 November 2014
Secretary	Rhonda Prober	Resigned 28 May 2015
Executive Member	Alan Yang	Appointed 20 November 2014
Executive Member	Leanne Banting	
Executive Member	Terrie Benfield	Until 20 November 2014
Executive Member	Jenny Fort	Resigned 18 November 2014
Executive Member	Claire Kowarsky	Resigned 20 November 2014

Principal Activities

The principal activities of the entity during the financial year were:

Western Suburbs Legal Service is committed to working towards a just and equitable legal system by providing high-quality, free, independent legal advice and representation to people who live, work or study in the western suburbs of Melbourne, in particular the City of Hobson's Bay.

The Association put a particular emphasis on working with people who experience continuing problems with the justice system for reasons including age, gender, ethnicity, socio-economic status or political beliefs. They challenge unjust and inequitable legal structures and processes and campaign for progressive law reform.

Significant Changes

No significant changes in the nature of the entity's activity occurred during the financial year.

Operating Results

The deficit for the year attributable to the entity amounted to \$31,261 (Deficit in 2014: \$27,462).

After Balance Date Events

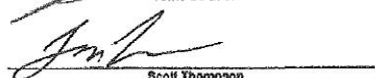
During the 2016 financial year, the Western Suburbs Legal Services merged with the Footscray Community Legal Centre and the Wyndham Legal Service to form the Western Community Legal Centre.

Signed in accordance with a resolution of the Members of the Committee.

Chairperson


Terrie Benfield

Treasurer


Scott Thompson

Dated this

day of October 2016

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	2015 \$	2014 \$
INCOME		
<u>CLC Recurrent Grant Funding</u>		
Community Legal Centre (CLC) Recurrent - Commonwealth	99,444	95,458
Community Legal Centre (CLC) Recurrent - State	189,308	170,618
	<u>288,752</u>	<u>266,076</u>
<u>Other Income</u>		
Interest Received	1,012	1,525
Other Grants	15,728	23,135
Other Income	6,215	7,850
	<u>22,955</u>	<u>32,510</u>
TOTAL INCOME	<u>311,707</u>	<u>298,586</u>
EXPENDITURE		
<u>Staff Salaries, Wages & Oncost</u>		
Salaries & Wages	247,115	234,121
Superannuation Contributions	21,428	20,988
Employee Leave Entitlements - Annual Leave	(8,994)	2,174
Employee Leave Entitlements - Long Service Leave	3,440	4,232
WorkCover	643	463
	<u>263,632</u>	<u>261,977</u>
<u>Premises Expenses</u>		
Rent	20,056	19,559
Repairs & Maintenance	391	155
Amenities	4,712	3,266
Cleaning	3,932	3,668
Electricity, Gas and Fuel	5,865	5,395
Rates	3,526	4,189
Security	885	1,188
	<u>39,366</u>	<u>37,439</u>
<u>Staff Related Expenses</u>		
Staff Training	118	1,141
Staff Recruitment	191	404
	<u>309</u>	<u>1,545</u>
<u>Office Overheads</u>		
Equipment: Repairs & Maintenance	1,419	1,959
Postage	1,200	973
Stationery & Photocopying	3,701	3,983
Telephone	8,939	8,671
	<u>15,259</u>	<u>15,586</u>
Insurance	1,438	2,381

The Income and Expenditure Statement is to be read in conjunction with the independent audit report and the notes to the financial statements.

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WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	2015 \$	2014 \$
<u>Finance, Audit & Accounting Fees</u>		
Accounting Fees	6,258	6,600
Audit Fees	1,500	1,489
Bank Charges	103	153
	<u>7,860</u>	<u>8,242</u>
<u>Library, Resources & Subscriptions</u>		
Library	3,308	3,483
Memberships & Subscriptions	2,073	2,224
Practising Certificates	1,538	1,024
	<u>6,919</u>	<u>6,731</u>
<u>Programming and Planning</u>		
Community Legal Education	405	-
Project Costs	-	-
Publicity	556	1,048
	<u>961</u>	<u>1,048</u>
Depreciation and Amortisation Expenses	4,705	4,143
Minor Equipment (Purchases Not Capitalised)	68	537
<u>Other CLSP Expenses</u>		
Sundry Expenses	1,531	686
Conferences	109	1,108
Travel	809	1,178
Transfers to/ (from) Grants in Advance	-	(16,552)
	<u>2,449</u>	<u>(13,580)</u>
TOTAL EXPENDITURE	<u>342,968</u>	<u>326,049</u>
NET DEFICIT ATTRIBUTABLE TO THE ASSOCIATION	<u>(31,261)</u>	<u>(27,462)</u>

The Income and Expenditure Statement is to be read in conjunction with the independent audit report and the notes to the financial statements.

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WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2015

	2015	2014
	\$	\$
CURRENT ASSETS		
Operating Bank Account	2,508	1,871
Investment Bank Account	70,963	91,821
Fundraising Bank Account	3,245	3,245
Petty Cash	-	100
Accounts Receivable	5,280	2,640
TOTAL CURRENT ASSETS	81,996	99,677
NON-CURRENT ASSETS		
Office Equipment & Furniture - at Cost	42,025	42,025
Less: Provision for Depreciation	(35,727)	(31,582)
	6,298	10,443
Leasehold Improvements - at Cost	22,104	22,104
Less: Provision for Depreciation	(21,919)	(21,359)
	185	745
TOTAL NON-CURRENT ASSETS	6,483	11,188
TOTAL ASSETS	88,479	110,865
CURRENT LIABILITIES		
Accounts Payable	4,479	4,715
Salary Packaging Payable	-	707
GST Payable	6,207	4,648
PAYG Withholding Tax	5,934	1,936
Project Grant Income Received in Advance	-	-
Community Legal Centre Funding Received in Advance	17,589	17,589
Victoria Legal Aid (VLA) Surpluses	20,376	10,560
Provision for Annual Leave	16,179	25,173
Provision for Long Service Leave	17,782	14,342
TOTAL CURRENT LIABILITIES	88,546	79,670
NON-CURRENT LIABILITIES		
Provision for Long Service Leave	-	-
TOTAL NON-CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	88,546	79,670
NET ASSETS/ (LIABILITIES)	(67)	31,194
EQUITY		
Accumulated Members Funds	(67)	31,194
	(67)	31,194

The Statement of Financial Position is to be read in conjunction with the independent audit report and the notes to the financial statements.

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2015

	Accumulated Members Funds \$	Total \$
Balance as at 1 July 2013	58,657	58,657
Deficit attributable to the Association	(27,462)	(27,462)
Balance as at 30 June 2014	<u>31,194</u>	<u>31,194</u>
Deficit attributable to the Association	(31,261)	(31,261)
Balance as at 30 June 2015	<u><u>(67)</u></u>	<u><u>(67)</u></u>

The Statement of Changes in Equity is to be read in conjunction with the independent audit report and the notes to the financial statements.

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Government Grants - Recurrent		298,568	241,704
Receipts from Other Sources		19,303	28,345
Payments to Suppliers and Employees		(339,203)	(307,289)
Interest Received		1,012	1,525
Net Cash Generated From/ (Used in) Operating Activities	1	<u>(20,321)</u>	<u>(35,715)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Property, Plant and Equipment		-	(2,995)
Net Cash (Used in)/ Provided by Investing Activities		<u>-</u>	<u>(2,995)</u>
Net Increase/ (Decrease) in Cash Held		(20,321)	(38,710)
Cash and Cash Equivalents at Beginning of Financial Year		97,037	135,747
Cash and Cash Equivalents at End of Financial Year	2	<u><u>76,716</u></u>	<u><u>97,037</u></u>

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2015

	2015 \$	2014 \$
Note 1 - Net cash generated from/ (used in) operating activities		
Net Deficit for the Year	(31,261)	(27,462)
Non-Cash Flow Item: Depreciation	4,705	4,143
(Increase)/ Decrease in Accounts & Other Receivables	(2,640)	(2,640)
Increase/ (decrease) in Trade and Other Payables	4,613	8,211
Increase/ (Decrease) in Grants Received in Advance	9,816	(24,373)
Increase/ (Decrease) in Provisions	(5,554)	6,406
	<u><u>(20,321)</u></u>	<u><u>(35,715)</u></u>
Note 2 - Cash and cash equivalents at end of financial year		
Cash on Hand	-	100
Cash at Bank	<u>76,716</u>	<u>96,937</u>
	<u><u>76,716</u></u>	<u><u>97,037</u></u>

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The Statement of Cash Flows is to be read in conjunction with the independent audit report and the notes to the financial statements.

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

Note 1 - Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of Western Suburbs Legal Service Incorporated., a incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Policies Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act (Victoria 2012). The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

Accounting Policies

a. 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 losses.

Plant and Equipment

Plant and Equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the Committee commencing from the time the asset is held ready for use.

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

b. Cash and Cash Equivalents

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

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

c. Revenue

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

Grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating.

Grants received for specific programs are recognised as income only to the extent of work completed on those projects when the terms of the grants stipulate that any unexpended funds are to be returned to the sponsor if the program is not completed. In those circumstances the funds attributable to work still to be completed are carried forward as grants income deferred.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

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

d. Income Tax

By virtue of its aims as set out in the constitution, the Association qualifies as an organisation specifically exempt from income tax under Section 50-45 of the Income Tax Assessment Act, 1997.

e. 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 Australian Taxation 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 expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

f. Employment Entitlements

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled.

Contributions are made by the association to employee superannuation fund and are charged as expenses when incurred.

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.

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 2 to 6:

- 1 Presents a true and fair view of the financial position of the Western Suburbs Legal Service Incorporated, as at 30 June 2015 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Western Suburbs Legal Service Incorporated, will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Chairperson


Terrie Benfield

Treasurer


Scott Thompson

Dated this

day of October 2015

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Report on the Financial Report

I have audited the accompanying financial report of Western Suburbs Legal Service Incorporated, which comprises the balance sheet as at 30 June 2015, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Committee.

Committee's Responsibility for the Financial Report

The Committee of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Associations Incorporation Reform Act (Victoria 2012). This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.

Auditor's Opinion

In my opinion, the financial report of Western Suburbs Legal Service Incorporated (the Association) is in accordance with the Associations Incorporation Reform Act (Victoria 2012), including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2015 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards as per Note 1 and the Associations Incorporation Reform Act (Victoria 2012).

Emphasis of Matter

Without modifying my opinion, I draw attention to fact that the company's current liabilities exceeded its total assets by \$67 as at 30 June 2015.

Basis of Accounting and Restriction on Distribution

Without modifying my opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Western Suburbs Legal Service Incorporated to meet the requirements of the Associations Incorporation Reform Act (Victoria 2012). As a result, the financial report may not be suitable for another purpose.

Name of Auditor: Frederik R. L. Eksteen

Address: Collins & Co
127 Paisley Street
Footscray VIC 3011

Date:

WESTERN SUBURBS LEGAL SERVICE INCORPORATED
A.B.N. 49 241 011 943
CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, Terrie Benfield & Scott Thompson certify that:

- (a) We are members of the committee of management of the Western Suburbs Legal Service Incorporated.
- (b) We attended the annual general meeting of the association held on November 2015.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This annual statement was submitted to the members of the association at its annual general meeting.

Chairperson


Terrie Benfield

Treasurer


Scott Thompson

Dated this

day of November 2015