



**SUNCOAST COMMUNITY
LEGAL SERVICE INC.**

**Financial Report
For the Year Ended
30 June 2014**

Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380
Financial Report for the Year Ended 30 June 2014

COMMITTEE'S REPORT

Your committee members submit the financial report of Suncoast Community Legal Service Inc. for the financial year ended 30 June 2014.

Committee Members

The names of committee members during the financial year were::

Samantha Bolton (President)	Maurice Tucker (Treasurer) (resigned May 2014)
Peta Yujnovich (Vice President)	Anita Owens (Treasurer)(appointed August 2014)
Suzanne Dillon	David Wise
Marilyn Schiffer	Bernadette Farnell
Sarah Quilliam	Susan Douglas
Trent Johnson	

Principal Activities

The principal activities of the association during the financial year were to provide legal advice, information and education to members of the Sunshine Coast community.


Significant Changes

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

Operating Result

The result for 2014 amounted to a deficit of \$86,120 (2013: a surplus of \$119,032). Nil income tax.

Signed in accordance with a resolution of the members of the committee.



.....
Samantha Bolton (President)

Dated: 3 October 2014

Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
Income		
Donations	14,268	12,370
State Funding	200,971	198,828
Commonwealth Funding	23,357	119,715
LPITAF Funding	43,483	42,547
Miscellaneous Income	7,400	16,909
Interest earned	3,057	2,647
Total Income	292,536	393,016
Expenses		
Bank Charges	235	190
Library	573	0
Depreciation	7,091	6,094
Advertising / Signwriting	27	0
Sundries	202	-274
Seminars - Maroochydore	1,880	716
Furniture & Fittings	38	227
Dues & Subscriptions	6,424	3,774
Conferences	5,186	1,361
Staff training	362	40
Equipment Rental Expense	1,721	837
Security & Alarms	439	364
Insurance	2,161	1,429
Legal & Accounting & Audit	4,424	5,375
Maintenance	700	73
Staff Amenities	414	190
Volunteer recognition	1,564	864
Superannuation	24,003	15,738
Committee meeting expenses	1,086	492
Wages & Salaries	241,392	174,876
Wages - Telephone Allowance	513	150
Leave Loading	7,011	1,526
Workers' Compensation	455	314
Annual Leave expense	1,005	1,935
Long Service Leave expense	0	1,709
Postage	892	975
Reception Duties	0	0
Stationery & Printing	3,255	2,344
Interpreting Service	240	0
Rent	32,534	31,745
Cleaning	1,330	1,190
Telephone	5,285	3,708
Computer & Equip maintenance	7,016	136
Website and Internet	12,040	7,328
Electricity	3,196	2,476
Travel & Entertainment	3,624	3,358
Outreach Expenses	338	2,724
Total Expenses	378,656	273,984
Net Surplus / (Deficit)	(86,120)	119,032

The accompanying notes form part of these financial statements.

Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380

ASSETS AND LIABILITIES STATEMENT AS AT 30 JUNE 2014

	2014	2013
Assets		
Current Assets		
Cheque Account Bendigo Bank	34,369	150,109
Term Deposit Bendigo Bank	42,922	40,642
Petty Cash	23	22
Total Current Assets	77,314	190,773
Furniture & Fixtures at Cost	60,735	57,820
Furniture & Fixtures Accum Dep	(51,901)	(44,810)
Total Furniture & Fixtures	8,834	13,010
Total Assets	86,148	203,783
Liabilities		
Current Liabilities		
PAYE Tax Payable	0	6,439
Provision for Annual Leave	11,900	10,895
GST Liability	0	14,226
Total Current Liabilities	11,900	31,560
Provision for Long Service Leave	3,430	3,430
Total Liabilities	15,330	34,990
Net Assets	70,818	168,793
Members' Funds		
Retained Earnings	168,793	49,761
Prior period adjustment	(11,855)	0
Current Year Surplus/(Deficit)	(86,120)	119,032
Total Members' Funds	70,818	168,793

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1981(Qld). 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 historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

- a. **Income Tax**
Suncoast Community Legal Service Inc. is a registered Public Benevolent Institution and endorsed as exempt from Income Tax.
- b. **Property, Plant and Equipment (PPE)**
Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.
The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.
- c. **Impairment of Assets**
At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.
- d. **Employee Benefits**
Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.
- e. **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 period.
- f. **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.
- g. **Revenue and Other Income**
Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.
Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.
Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

h. **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.

i. **Investments**

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

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 above:

1. Presents fairly the financial position of Suncoast Community Legal Service Inc. as at 30 June 2014 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that of Suncoast Community Legal Service Inc 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:



President

Samantha Bolton

Dated: 3 October 2014

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF SUNCOAST COMMUNITY LEGAL SERVICE INC.

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Suncoast Community Legal Service Inc., which comprises the assets and liabilities statement as at 30 June 2014, the income and expenditure statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act Suncoast Community Legal Service Inc and are appropriate to meet the needs of the members. The committee's responsibilities also include designing, implementing 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

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we 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 committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting obligations under the Associations Incorporation Act. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

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

Qualified Auditor's Opinion

As is common to organisations of this type, it is not practicable for the Association to maintain an effective system of internal control over donations received by cash until their initial entry in the accounting records. Therefore we are unable to place sufficient reliance on the internal controls over cash received for donation income as included in the accounts. In our opinion, except for this matter, the financial report of Suncoast Community Legal Service Inc. presents fairly, in all material respects the financial position of Suncoast Community Legal Service Inc. as at 30 June 2014 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the Associations Incorporation Act 1981 (Qld).



Allen William Hertel

Dated: 3 October 2014

Focus Professional Group HTA Partners Pty Ltd, Level 5, 57 The Esplanade, Maroochydore Qld 4558

Focusing on...

◆ Business Structure ◆ Retirement Village Consulting ◆ Forensic Auditing ◆ Management & Financial Accounting ◆ Taxation Planning & Reporting
◆ Business Growth ◆ Corporate Compliance ◆ Self-Managed Superannuation

Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380

Commonwealth Community Legal Service Program (CLSP) Statement

	2014	2013
1. Income & Expenditure		
NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR		
Surplus / (Deficit) from previous year	A 114,780	6,064
Approved expenditure from Surplus		0
Nett Surplus / (Deficit) from previous year	B 114,780	6,064
CLSP INCOME		
Commonwealth Grants	23,357	119,715
State Grants	200,971	198,828
Service Generated Income	16,215	15,017
Total CLSP Income	J 240,543	333,560
CLSP General Purpose Income	K 355,323	339,624
CLSP EXPENSES		
Salaries	209,454	138,078
Superannuation	19,981	11,806
Staff On Costs	1,460	314
Rent	32,873	34,469
Repairs & Maintenance	700	73
Other Premises Costs	4,966	4,030
Staff Training	5,547	1,401
Staff Recruitment	0	0
Communications	7,035	9,933
Office Overheads	11,688	2,219
Insurances	2,161	1,429
Finance, Audit & Accounting Fees	4,659	5,565
Library, Resources & Subscriptions	6,997	3,774
Travelling & AGM Expenses	3,624	3,358
Programming & Planning	12,220	2,073
Client Disbursements	240	0
Minor Equipment	4,478	227
Depreciation	7,091	6,094
Other	0	0
Total Expense Payments	335,174	224,843
Salary & Related Expenses	230,895	150,198
Operating Expenses	104,279	74,645
Total CLSP Expenses	L 335,174	224,843
Surplus / (Deficit) for current year (M = J - L)	M (\$94,631)	\$108,717
Capital Expenditure in current year	P 2,916	0
Surplus / (Deficit) carried forward to next year (N = A + M - P)	N \$17,233	\$114,781
OTHER INCOME		
Total Funds received from other bodies (LPITAF)	43,483	59,456
Total Funds received from other bodies for non-CLSP CLSIS Activities	8,510	0
TOTAL INCOME	292,536	393,016
2. Assets acquired with grant funds during the financial year		
Item - Capital Purchases Description	2013/14	2012/13
Total Capital	0	0
3. Future Contingency Amount		
List all funds to and from the Future Contingency Amount	Balance	Balance
Item / Description	0	0

Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380

Certificate of Compliance (to be signed for and on behalf of management committee)

Schedule 3 of CLSP Service Agreement 2010-2013

This Schedule is established in respect of the 30 June 2014 Financial Year


Organisation: Suncoast Community Legal Service Inc.

Contact Officer: Louise Jeffs (Co-ordinator)..... Telephone: 07 5443 7827


The above-named Organisation certifies that:

- (i) The funds provided under the Terms and Conditions of the CLSP Service Agreement for 2010-13 have been used for the purpose for which they were provided;
- (ii) The Terms and Conditions of the CLSP Service Agreement for 2010-13 have been met; and
- (iii) The Audited Financial Statements in respect of the funds provided under the Terms and Conditions of the CLSP Service Agreement for 2010-13 have been certified by a person who is registered as an auditor in accordance with the Corporations Act 2001 and are attached, and
- (iv) Salaries and allowances paid to people employed using the Funds are in accordance with award salary rates or employment agreements.

SIGNED for and on behalf of Suncoast Community Legal Service Inc.


_____ by Samantha Bolton (President)

in the presence of


.....
Signature of Witness: Louise Jeffs

Dated: 3 October 2014

Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380

Auditor's Certification

Name of Organisation: Suncoast Community Legal Service Inc.(the Organisation)
Financial Year Period: 01 / 07 / 2013 to 30 / 6 / 2014

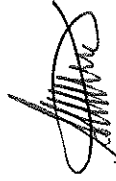
I hereby certify that:

- (a) I am not a principal, member, shareholder, officer, employee or accountant of the Organisation or of a related body corporate as defined in section 9 of the Corporations Act 2001;
- (b) In my opinion, the attached financial statements which comprise a Statement of Income and Expenses, a Statement of Assets and Liabilities, and Notes to the Financial Statements of the above-mentioned Organisation ('the Organisation') for the stated Financial Year Period are:
 - i. based on proper accounts and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
 - ii. in accordance with the terms and conditions of the Agreement between Commonwealth of Australia, Legal Aid Queensland and Suncoast Community Legal Service Inc dated 17 December 2010 (**and updated**) a copy of which has been made available to me, in relation to the provision of community legal services.
- (c) The fourth quarter CLSIS Funds Report, containing details of the Organisations transactions for the financial year, including audit adjustments, and the Organisation's grant position at the beginning and end of the financial year is provided in respect of funds provided in accordance with the Terms and Conditions of the Agreement referred to in (b).ii. above for all Funding Categories.

This is a qualified audit report. The report is attached above.

I hereby further certify that, in my opinion, there is no conflict of interest between myself and the Organisation or its Management Committee.

Signed by:



Allen William Hertel, FCA
Registered Company Auditor (Registration Number: 5977)
Focus Professional Group HTA Partners Pty Ltd
ABN 33 995 673 450
Level 5, 57 The Esplanade, Maroochydore Qld 4558

Dated: 3 October 2014

STATUTORY DECLARATION

QUEENSLAND
TO WIT

I, SAMANTHA BOLTON,
care of: Butler McDermott Lawyers, 6-8 William Street, Nambour, Queensland, 4560

do solemnly and sincerely declare that:

as President and Chairperson of Suncoast Community Legal Service Inc. the proceeds received from Commonwealth SACS funding in 2013/14 were spent in accordance with the funding agreement.

And I make this solemn declaration conscientiously believing the same to be true., and by virtue of the provisions of the Oaths Act 1867.

Signature of declarant / deponent

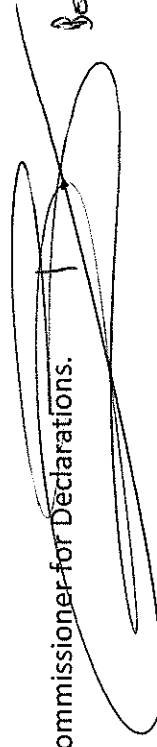


Declarer:.....

Samantha Bolton

Taken and declared before me at (location) Nambour QLD

this 8 day of October 2014.



A Justice of the Peace / Commissioner for Declarations.

BENNETTE MARIE
FARNELL.
SOLICITOR.