

SUNCOAST COMMUNITY  
LEGAL SERVICE INC.

**Financial Report**  
**For the Year Ended**  
**30 June 2015**

**Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380**  
**Financial Report for the Year Ended 30 June 2015**

**COMMITTEE'S REPORT**

Your committee members submit the financial report of Suncoast Community Legal Service Inc. for the financial year ended 30 June 2015.

**Committee Members**

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

Trent Johnson (President)	Anita Owens (Treasurer)(appointed August 2014)
Peta Yujnovich (Vice President)	David Wise
Samantha Bolton	Trina Cash
Susan Douglas	Tim McClymont
Sarah Quilliam	Bernadette Farnell

Please note **Julian Porter** has been the Services Principal Solicitor since 2007 and **Louise Jeffs** has been the Service Co-ordinator since 2008.

**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.

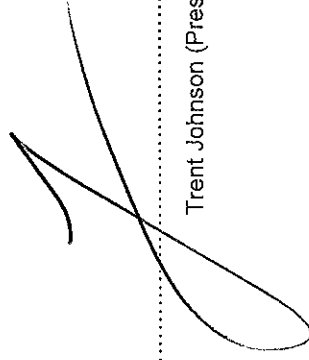
**Significant Changes**

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

**Operating Result**

The result for 2015 amounted to a surplus of \$3,013. There was no income tax.

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



.....  
Trent Johnson (President)

Dated:

*02-10-15*

**Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
<b>Income</b>		
Donations	16,890	14,268
State Funding	252,473	244,454
Commonwealth Funding	17,653	23,357
Additional Commonwealth Funding	110,023	0
CLE Collaboration Fund Grant	11,748	0
Uniting Care Family Relationship Centre	40,364	0
Miscellaneous & Fundraising Income	19,489	7,400
Interest earned	2,532	3,057
<b>Total Income</b>	<b>471,171</b>	<b>292,536</b>
<b>Expenses</b>		
Bank Charges	288	235
Library	0	573
Depreciation expense	5,081	7,091
Advertising / Signwriting	748	27
Sundries	745	202
Seminars - Maroochydore	1,188	1,880
Furniture & Fittings	-94	38
Dues & Subscriptions	4,846	6,424
Conferences	3,568	5,186
Staff training	424	362
Equipment Rental Expense	1,284	1,721
Security & Alarms	732	439
Insurance	1,708	2,161
Legal & Accounting & Audit	6,020	4,424
Contract Legal Firms	19,909	0
Maintenance	10	700
Staff Amenities	561	414
Volunteer recognition	355	1,564
Superannuation	28,757	24,003
Committee meeting expenses	726	1,086
Wages & Salaries	307,259	241,392
Wages - Telephone Allowance	63	513
Leave Loading	0	7,011
Workers' Compensation	204	455
Annual Leave expense	2,131	1,005
Sick Leave expense	38,203	0
Long Service Leave expense	15,016	0
Postage	750	892
Stationery & Printing	3,289	3,255
Interpreting Service	67	240
Rent	595	32,534
Cleaning	5	1,330
Telephone	6,385	5,285
Computer & Equip maintenance	2,337	7,016
Website and Internet	8,410	12,040
Electricity	0	3,196
Travel & Entertainment	1,611	3,624
Outreach Expenses	4,978	338
<b>Total Expenses</b>	<b>468,158</b>	<b>378,656</b>
<b>Net Surplus / (Deficit)</b>	<b>3,013</b>	<b>(86,120)</b>

The accompanying notes form part of these financial statements.

ASSETS AND LIABILITIES STATEMENT AS AT 30 JUNE 2015

	2015	2014
<b>Assets</b>		
Current Assets		
Cheque Account Bendigo Bank	104,042	34,369
Term Deposit Bendigo Bank	44,316	42,922
Petty Cash	23	23
Trade Debtors	13,140	0
<b>Total Current Assets</b>	<b>161,521</b>	<b>77,314</b>
Furniture & Fixtures at Cost	61,403	60,735
Furniture & Fixtures Accum Dep	(56,982)	(51,901)
<b>Total Furniture &amp; Fixtures</b>	<b>4,421</b>	<b>8,834</b>
<b>Total Assets</b>	<b>165,941</b>	<b>86,148</b>
<b>Liabilities</b>		
Current Liabilities		
Trade Creditors	22,399	0
GST Payable	1,195	0
Provision for Annual Leave	14,031	11,900
Provision for Sick Leave	38,203	0
<b>Total Current Liabilities</b>	<b>75,827</b>	<b>11,900</b>
Provision for Long Service Leave	18,446	3,430
<b>Total Liabilities</b>	<b>94,273</b>	<b>15,330</b>
<b>Net Assets</b>	<b>71,668</b>	<b>70,818</b>
<b>Members' Funds</b>		
Retained Earnings	70,818	168,793
Prior period adjustment	(2,163)	(11,855)
Current Year Surplus/(Deficit)	3,013	(86,120)
<b>Total Members' Funds</b>	<b>71,668</b>	<b>70,818</b>

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

**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. The benefits include wages & salaries, annual leave, sick leave and long service leave. Employee liabilities are classified as current where management do not have the unconditional right to defer settlement beyond 12 months. Superannuation is paid to employees based on statutory rates. The Associations legal or constructive obligation is limited to obligations to defined contribution funds for all applicable staff. Contributions are recognised as a n expense as they become payable.

**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.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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).

### 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.

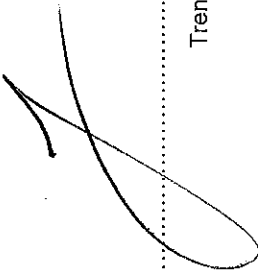
STATEMENT BY MEMBERS OF THE COMMITTEE

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 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 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 .....  
  
Trent Johnson

Dated: 02-10-15

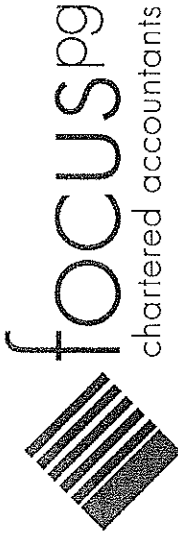
## Suncoast Community Legal Service Inc. A.B.N. 21 409 016 380

1. Income & Expenditure 2015 2014

**NET SURPLUS/(DEFICIT) FROM PREVIOUS YEAR**

Surplus / (Deficit) from previous year	A	17,233	114,780
Approved expenditure from Surplus			
Nett Surplus / (Deficit) from previous year	B	17,233	114,780
<b>CLSP INCOME</b>			
Commonwealth Grants			
State Grants		127,676	23,357
Service Generated Income & Interest		252,473	200,971
Total CLSP Income	J	399,570	240,543
CLSP General Purpose Income	K	416,803	355,323
<b>CLSP EXPENSES</b>			
Salaries		302,819	209,454
Superannuation		28,757	19,981
Staff On Costs		204	1,460
Rent		5,573	32,873
Repairs & Maintenance		0	700
Other Premises Costs		748	4,966
Staff Training		3,992	5,547
Staff Recruitment		0	0
Communications		15,545	7,035
Office Overheads		8,963	11,688
Insurances		1,708	2,161
Finance, Audit & Accounting Fees		6,308	4,659
Library, Resources & Subscriptions		4,846	6,997
Travelling & AGM Expenses		1,611	3,624
Programming & Planning		2,268	12,220
Client Disbursements		67	240
Minor Equipment		-94	4,478
Depreciation		5,081	7,091
Other		0	0
<b>Total Expense Payments</b>		<b>388,397</b>	<b>335,174</b>
Salary & Related Expenses		331,780	230,895
Operating Expenses		56,616	104,279
Total CLSP Expenses	L	<b>388,397</b>	<b>335,174</b>
Surplus / (Deficit) for current year ( M = J - L )	M	<b>\$11,174</b>	<b>(\$94,631)</b>
Capital Expenditure in current year	P	667	2,916
<b>Surplus / (Deficit) carried forward to next year ( N = A + M - P )</b>	N	<b>\$27,740</b>	<b>\$17,233</b>
<b>OTHER INCOME</b>			
Total Funds received from other bodies		11,748	43,483
Total Funds received from other bodies for non-CLSP CLSIS Activities		0	8,510
<b>TOTAL INCOME</b>		<b>411,318</b>	<b>292,536</b>
<b>2. Assets acquired with grant funds during the financial year</b>			
<b>Item - Capital Purchases Description</b>			
Total Capital		2014/15	2013/14
		0	0
<b>3. Future Contingency Amount</b>			
List all funds to and from the Future Contingency Amount			
<b>Item / Description</b>		<b>Balance</b>	<b>Balance</b>
		0	0





Focus Professional Group  
 HTA Partners Pty Ltd  
 Level 5, 57 The Esplanade  
 PO Box 483  
 Colton Tree Qld 4558  
 t : (07) 5479 2833  
 f : (07) 5479 0111  
 e : mail@focuspg.com.au  
 w : www.focuspg.com.au

**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 2015, 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.

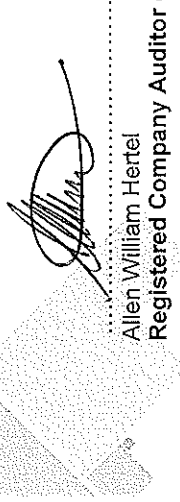
The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting obligations under the Associations Incorporation Act. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it 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 2015 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  
**Registered Company Auditor (No. 5977)**

Dated: *27 September 2015.*

**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**

*This Schedule is established in respect of the 30 June 2015 Financial Year*

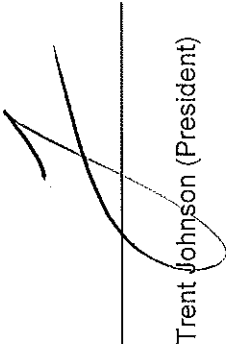
**Organisation: Suncoast Community Legal Service Inc.**

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 have been used for the purpose for which they were provided;
- (ii) The Terms and Conditions of the CLSP Service Agreement 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 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   
Trent Johnson (President)

*in the presence of*

  
.....

Signature of Witness: Louise Jeffs

Dated: 22/09/15

# 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 / 2014 to 30 / 6 / 2015

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 by extension of Agreement to 30 June 2015) 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:

*20 September 2015*

Oaths Act 1867

## STATUTORY DECLARATION

QUEENSLAND  
TO WIT

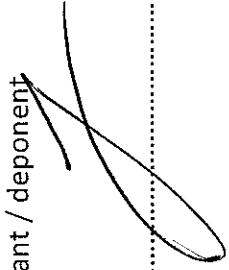
I, TRENT JOHNSON,  
care of: Maurice Blackburn, 135/10 Morayfield Rd, Caboolture South, QLD 4510

do solemnly and sincerely declare that:

as President and Chairperson of Suncoast Community Legal Service Inc. the proceeds received from Commonwealth SACS funding in 2014/15 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:

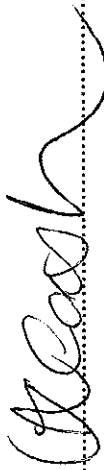


Declarant:.....  
Trent Johnson

Taken and declared before me at (location)

*Morayfield*

this *2nd* day of *September* *2015*



(Signature)

*TRINA LOUISE CASH*

(Full Name / Title)

A Justice of the Peace / Commissioner for Declarations.

*/SOLICITOR*