

2015 ANNUAL REPORT



Central
Queensland
Community Legal
Centre

ABN 46 257 295 522

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VISION STATEMENT

*Access to legal services for the vulnerable and disadvantaged
in regional, rural and remote communities.*



An Australian Government Initiative



ACKNOWLEDGEMENT OF COUNTRY

The CQCLC wishes to acknowledge the traditional owners, the Darumbal people, both past and present



ABOUT US

The Central Queensland Community Legal Service Inc has been operating for 19 years providing generalist legal information, advice, representation and/or referral to any member of the community who is unable to access justice through the established legal system.

Our clients come from all walks of life and cultures and present a multitude of issues. Since opening its doors, the Centre has assisted over 20,000 clients who reside principally in the Central Queensland area. For those for whom English is not their first language an interpreter service can be accessed. Our major form of communication is advice sessions held either in our office, at pop-up clinics at other Rockhampton venues, outreach clinics in Yeppoon and Emerald. We also undertake sessions via teleconferences and video calls.



The concept of the establishment of a community legal centre for Rockhampton and its surrounds emerged after a meeting to ascertain public support for the concept. On the 19 December 1995, a meeting attended by members of the public and representatives from community organisations resolved to formally establish the Central Queensland Community Legal Centre.

The Central Queensland Community Legal Centre was registered as an incorporated Association under the Associations Incorporation Act 1981 and officially opened on the 15 March 1996 with funding received from Legal Aid Queensland. The centre was staffed by a Solicitor, Community Legal Education worker and an Administrator.

Originally co-located with the Department of Housing, Central Queensland Financial Services and the Tenant's Advisory Service, the Centre subsequently moved to its current premises in Trustee House in the central business district of Rockhampton.

Community Legal Education activities are coordinated to increase awareness, understanding and critical examination of the law and legal system that in turn enables members of the community to avoid legal disputes arising.

The funding to underpin the Centre's operation is derived through Commonwealth and State Government and is administered through Legal Aid Queensland.

PRESIDENT'S REPORT



Lauren Farrelly
President
2014 - 2015

It is with great pleasure that I report that the Central Queensland Community Legal Centre Inc has made substantial progress in the 2014/2015 reporting period. Significant achievements have included the finalisation of our organisational restructure that was commenced in the previous reporting year and NACLC accreditation and certification for three years.

In late October 2014, Ms Fay Tzioutsias commenced the role of Principal Solicitor/CEO. Fay has 20 years of experience as a Solicitor and brings a wide range of expertise to the Centre. Fay's appointment has enabled the centre to rebuild its outreach clinics and enhance its links with the local legal community. The Victims of Crime project, previously hosted by the CQCLC was realigned to Victim Assist Queensland in October 2014.

The Centre exceeded its targets in most areas and planning commenced to expand our services and outreach clinics within the Central Queensland region. Discussions have been held with CQUniversity in relation to the integration of Centre and the University Law Clinic. The first step saw students becoming volunteer support officers. The next step will be observing the law in practice and under the centre banner, the CQUniversity Law Clinic will undertake a weekly advice session with clients.

Our volunteer numbers have grown and at the end of June 2015 we had over 10 volunteers, a significant increase in comparison to the beginning of the reporting period. Without our volunteers the centre would find it difficult to expand our operations and on behalf of the Management Committee, I extend our thanks for the work you have undertaken and your commitment to the Centre.

The Management Committee wishes to acknowledge the work undertaken by the staff and their dedication to their roles. Fay, Alita, Maudie and Judy, thank you for your commitment and work during the past 12 months, without your ongoing support, the Centre would not have been able to achieve its outcomes.

The budget for the year focused on expanding our operations and upgrading our technological capabilities. The Centre operations realised a small profit from the 2014 – 2015 financial year. Overall the centre is in a sound financial position and the budget for the current financial year targets expanding our services and outreach clinics.

The year has been exceptionally busy for the Management Committee with over 40 policies and/or procedures being developed or reviewed. I wish to extend a personal thanks to committee secretary Judy Wright, who has worked tirelessly on these policies and procedures. Process re-engineering has taken place to create greater efficiencies in our daily operations. Two planning days were held and a new Strategic Statement for 2015 – 2018 was adopted.

At the 2014 Annual General Meeting, Mr Wayne Jones was appointed as Vice-President and Ms Adrienne Jackson as Treasurer. Both Wayne and Adrienne have had a long association with the Centre and I wish to extend to them my thanks for their dedication and support over the past 12 months. Earlier in 2015, two additional Committee members were appointed and Ms Kath Baker and Mr Mark Bunting joined the team. Thank you for your time and support attending meetings and assisting the

Centre to achieve its vision. The Centre is fortunate to have so many highly skilled individuals on the management committee, who share the expertise they have in their field with us.

Thank you to our members for again appointing me as your President for 2014/2015 and I am confident that with the centre is in a position to achieve a productive year in 2015/2016 and would like to thank everyone involved, past and present, in getting the centre to where it is today.

2014 – 2015 CHAIRPERSON

Name: Ms Lauren Farrelly
Position: Associate
Area of Expertise: Commercial, Wills & Estates
Current Employer: Rees R & Sydney Jones, Rockhampton Qld 4700
Experience: Six years' experience working within the legal industry as a Solicitor

Lauren has had five years involvement with the Central Queensland Community Legal Centre Inc and was Chairperson in 2013 – 2014 and re-elected Chairperson at the 2014 Annual General Meeting.

MANAGEMENT COMMITTEE

The Central Queensland Community Legal Centre Inc is run by a volunteer management committee who give generously of their time and knowledge. The management committee in 2014/2015 were:

Position	Name	Period of Appointment
President:	Lauren Farrelly	October 2014 – October 2015
Vice President:	Wayne Jones	October 2014 – October 2015
Treasurer:	Adrienne Jackson	October 2014 – October 2015
Committee Member:	Kath Baker	March 2015 – October 2015
	Mark Bunting	June 2015 – October 2015
Secretary (appointed)	Judith Wright	October 2014 – October 2015

STAFF

The 2014/2015 reporting period saw changes in staff appointments/roles originating from the organisational restructure commenced in the previous reporting period.

Principal Solicitor/CEO:	Fay Tzioutzias	appt. October 2014
Principal Solicitor:	Deidre Berge	July – October 2014
Junior Solicitor:	Alita Flannery	appt. March 2014
Legal Support Officer:	Maudie Chan Polley	ongoing
Admin/Reporting Officer:	Judith Wright	appt. October 2014

**FUNDING**

Funding to operate the centre was provided by the following bodies in the 2014/2015 financial year.

- Commonwealth Attorney-General's Department
incorporating FRC & SACS
- Qld State Government/LPITAF

VOLUNTEERS & STUDENTS

During the reporting period the number of volunteer hours increased. Students from the CQUniversity Laws program students provided invaluable volunteer hours undertaking support work for the centre. The Centre wishes to acknowledge and thank our volunteers during 2014/2015.

Support Workers:

Viv Hoy
Margie Oxley
Katrina Hicks
Lyndell Lutton
Wendy Thomas

Lyndall Anderson
Anne McBride
Sharon Walters
Rebecca Watt

Erin Mahoney
Beth Tennent
Margaret Hornagold
Matthew Battye

PLT Students:

Alita Flannery

Cashka Jones

Solicitors:

Wayne Jones, Anne Knight and Flora Wellington

We wish to sincerely thank our volunteers for helping us to achieve the Centre's vision of providing access to legal services for the vulnerable and disadvantaged in regional, rural and remote communities.



General Operations

The CQCLC provided a generalist free legal service principally to those who reside within the Central Queensland area. Our clients come from all walks of life and cultures and present a multitude of various issues. The services include advice sessions, face to face, telephone and the provision of information/referral. The face to face sessions are offered at our Rockhampton office located at Suite 5, Floor 1, Public Trustee Building, 67 East Street. These are currently held Tuesday – Thursday between 9.00 am and 2.00 pm. In June, evening clinics were commenced utilising volunteer lawyers. The Clinics are initially scheduled to be held on the 3rd Thursday of the month from 4.00 pm to 6.00 pm.

Prospective clients who attend an advice session can expect to receive a 30 minute consultation session and whilst the majority of advice sessions are ‘once off’, casework through the provision of minor assistance was provided. The centre undertook 5 court representations during the reporting period. For the clients who require access to an interpreter, the centre provides assistance via the Translating & Interpreting Service.

The main areas of practice were Family & Children’s Law, Employment Law, Civil Law, Consumer Law and Criminal Law.

Outreach Services

In the latter part of the reporting period outreach clinics at Yeppoon were re-established on a monthly basis at the Yeppoon Court House.

Telephone interviews represented the major component of our outreach services with 39% of the advices provided being outside the Rockhampton area.

Discussions were commenced with two entities in Emerald to establish an outreach centre which will be undertaken via video call.

The utilisation of pop-up clinics to provide legal advice clinics to organisation specific clients was also negotiated during the latter months of the reporting period and it is anticipated that the clinics will be scheduled at organisation premises during 2015/2016.

CQ University Law Clinic

The Centre and the CQUniversity commenced discussions re the integration of workplace learning experiences for the students within their Laws based program. In the initial phase of the agreement, students were utilised as volunteer support workers to provide reception, administration and research support to the operations of the CQCLC.

Staffing

Fay Tzioutzias commenced as Principal Solicitor/CEO in late October 2014 with Alita Flannery appointed as a Junior Solicitor in March 2015. Maudie Chan Polley’s role of Community Engagement Officer was redefined into the role of Legal Support Officer. Judith Wright was appointed as the Administration/Reporting Officer in October 2014.

Client Survey

The opportunity to participate in a telephone survey was offered to clients who had received advice during the 2014/2015 reporting year. The survey took place during May and June 2015. A random sample of clients were selected with 255 contacted with and 38% agreeing to participate. Survey outcomes indicated that:

- Customer satisfaction was very high at 96%
- Referred by Internet (20%); Legal Aid (12%); Friend (12%); Court House (10%)
- 95% indicated that they understood the advice provided
- 88% found the advice provided helpful

Victims of Crime

The Victims of Crime project was established in 2000 and in recent years, governed by the Central Queensland Management Centre management Committee. The first quarter of the reporting year involved a wind down of operations and after discussions with the Department of Justice and Attorney General's office the VOC project was merged with Victim Assist Queensland in October 2014. Figures relative to the operations of VOC are incorporated in the Audited Financial Statement

The project was coordinated by Ms Ros Wallace for over 12 years. Her role encompassed many aspects ranging from providing advocacy to formatting case plans, and her support was greatly appreciated by her clients. The Centre wishes to extend its sincere thanks to Ros for her dedication to the clients and her commitment to VOC.

The CQCLC also extends its thanks to Maudie Chan Polley for her contribution to the VOC project prior to transferring to the CQCLC staff in 2013.

Community Engagement

During the reporting period centre staff attended:

- **Regional Legal Assistance Forums.** The objective of the forums is to provide a snap shot of what other services are delivering and if the needs of our local community are being met.
- **Community Justice Group.** This is an informal arrangement in that we meet frequently with the Coordinator and other workers and primarily refer relevant clients to this group.
- **Interagency Meetings** - Red Cross, Anglicare, Multicultural Diversity Group, Mental Health Interagency Practice, Domestic Violence Network, Family Law Pathway Network Meetings, Women on the go, Capricornia Citizens Advocacy, Central Queensland Indigenous Development, Women's Health, PCYC, Rosebery House, Darumbal Community Services, Bidgerdii Community Health Services, Rockhampton Police Services, Family Court – Rockhampton staff, Supreme Court – Rockhampton staff, Family Relationship Centre, Corrective Services.

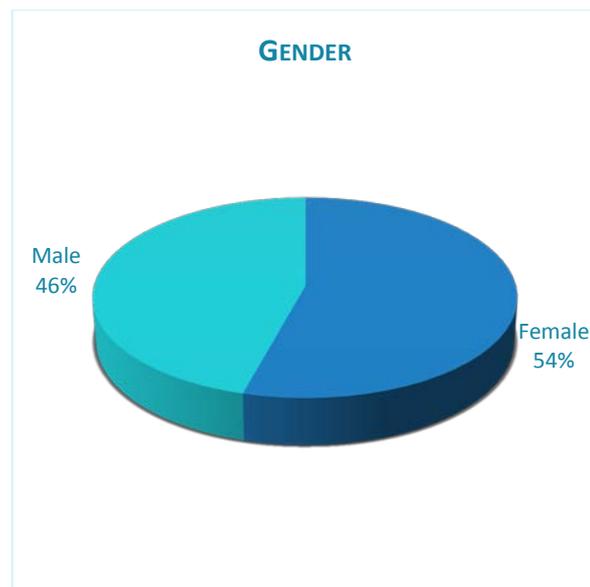
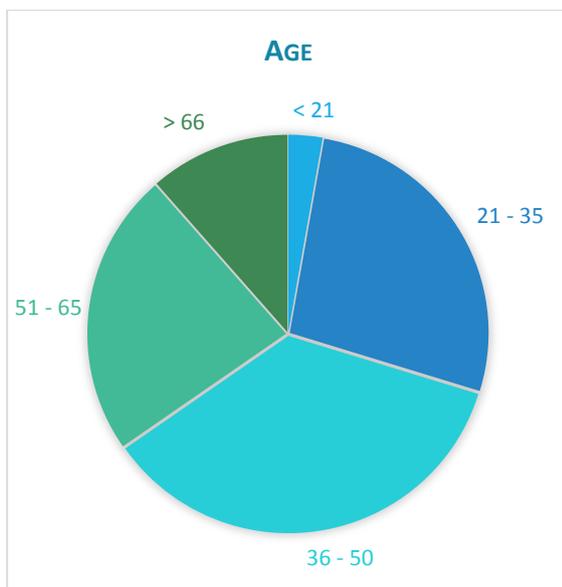
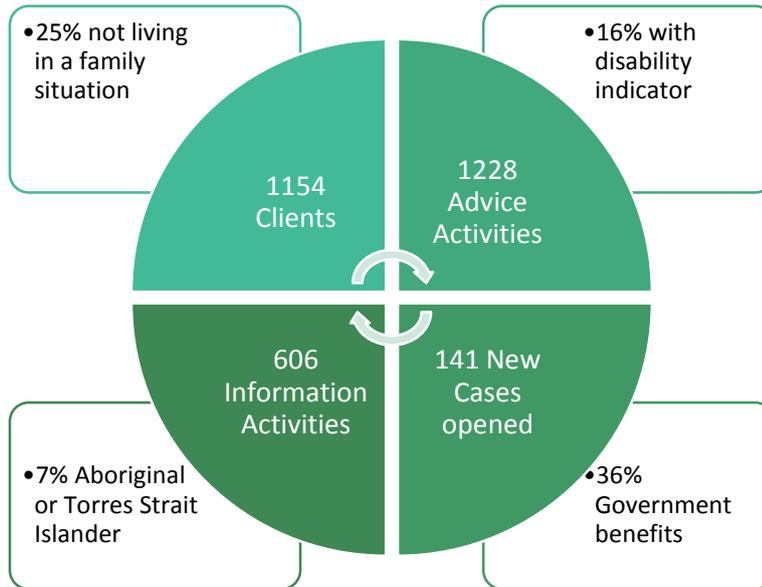
Additionally two Community Legal Education events were undertaken at:

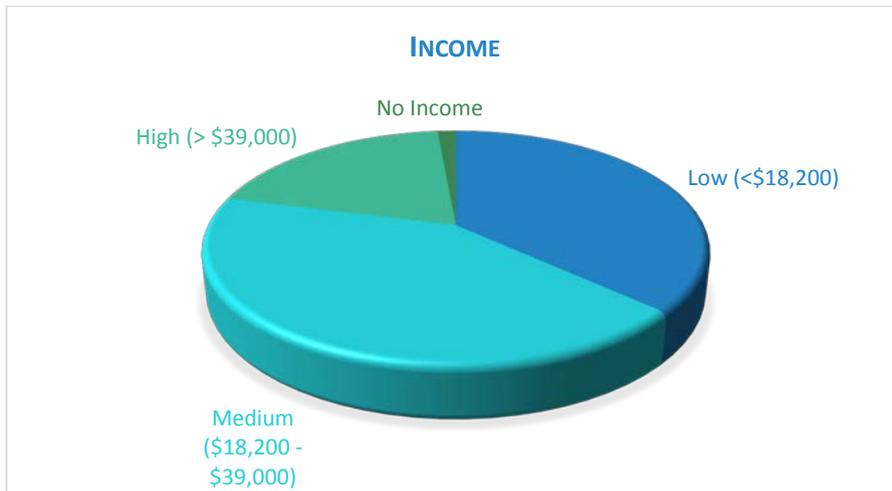
- Domestic Violence Network, Rockhampton
- Gladstone Interagency Group

STATISTICS

The total number of advice sessions held during the 2014/2015 reporting period totalled 1228 which was down in comparison to the previous period however exceeded target by 9.6%. 832 advices were provided face to face with 365 via telephone. The balance of the advices were undertaken either via email or mail. Information services totalled 606, 51.5% above target.

The following graphs provide an overview of the demographics of the centre's clients.





Casework comprised the opening of 141 cases and the closure of 279. The latter reflects the closing of old cases within CLSIS. As at the end of June 2015, 61 cases remained open. Work associated with minor cases reflected the majority of cases opened and closed during the reporting period.

The chart below provides an overview of the main areas of law our clients required advise in and the service type.



Note the total number of advices given is smaller than the sum of specific advices given as some clients presented with more than one problem type.

Case Study A

Client attended our service with her mother and her 6 week old daughter. The client explained that the father of the child was unknown and potentially there could be more than 5 possible men that could be the biological father. Client stated that her mother is currently providing all the daily needs and care for her child and as such our client wanted to formalise her consent that her mother have full care of her child. Fay advised that the client would need to complete and submit consent orders to formalise her request to have her mother recognised as having full care of the child. The client was further advised that this will be up to the courts to decide once the application was submitted to the court for processing. Fay downloaded the relevant forms and the client completed these forms including a form to waiver the cost charges for this type of application. A few weeks had passed and our client received a letter for the Family Law Court requesting further documentation that required the client to see her local doctor stating that our client had the capacity to inform the court that she consented to her mother having full care of her child.

Unfortunately, the client was late in submitted the required documentation and the application was suspended and if the client wanted to proceed she had to lodge the application again. A few weeks later the client's mother informed us that they wanted to continue with the application. The mother and client completed all the required documentation and we lodged the application on their behalf again. At present an outcome has not be handed down.

Case Study B

This client resides in Gladstone so correspondence was conducted via telephone sessions and email. Client informed us that in early June this year she had separated from her husband and that she was married on the 18 May 2008. Client advised that she had a child from her previous relationship. Our client is a female of Filipino descent and was seeking advice regarding her rights and entitlements in relation to property settlement and divorce. Client seemed to understand what Fay was advising so there was no need to arrange for an interpreter. Client advised that her husband had given her \$10,000 to help her rent a place and offered her \$150,000 cash plus she keeps the car that was purchased two years ago. Client further stated that she knew that they owned 3 houses which she wasn't sure of the total value and that her husband had been to see a solicitor. Fay advised that as soon as the client received correspondence from her husband's solicitor she must not sign anything and she was to contact Fay for further advice. Fay further advised the client that there is a 12 month limitation period from the date of divorce in respect to having the property settlement completed by and that neither party can apply for a divorce until 12 months from the date of separation. Client did make contact with Fay when she received correspondence from her husband's solicitor. Upon receiving the other parties' solicitors' correspondence, Fay provided the client with an understanding of the content. The correspondence set out a property settlement offer. Fay provided advice to the client in respect to the offer and the client said that she would accept the offer. Correspondence between Fay, the other parties' solicitor and clients began the process of finalising the property settlement and our clients case was closed a short time after.

Case Study C

Our client presented to our service for assistance with drafting a parenting plan. Our client and her husband had been granted full care of their 2 grandchildren on a permanent basis. Initially the court ruled that our client and her husband have temporary care of the children for six months. The mother and father of the 2 children separated in 2005 when the children were 3 and 5 years old. The mother is our client and her husband's daughter. The mother and the 2 children moved into our client's home after the separation in 2005 and a year later the mother moved out with her 2 children into a new home she purchased. In 2008 the client's daughter and granddaughter informed her that the daughter had placed her hands around the neck of the granddaughter and shook her. This incident was reported to the police and after that the father would not let the mother have the children back.

There were no formal child care arrangements in place between our client, the mother or the father. Our client would collect the children from their father on weekends and as time went on our client noticed how the living conditions that the children were exposed to in their opinion was unacceptable. The father's house was messy and there was no food in the house. The children told our client that they were hungry and under-fed and that their father would take them to other people's houses to be fed and they did not want to live with their father any longer. The client advised that her granddaughter started displaying inappropriate sexual behaviours, in that she would do sexual things with her teddy bears and dolls. Our client believed that the granddaughter's father might have been interfering with her in a sexual manner. The client reported what she suspected to the police only to be told that they could not do anything about it. In December 2010 our client's husband passed away and it was not long after this occurring that a child safety officer informed our client that we suspected that the granddaughter had been sexually assaulted by her father. As such a protection order was put in place disallowing the father to have unsupervised contact with the child. The grandchild's mother's new partner was found to have assaulted the child and an order was placed against him in that he could not have any contact with the child. Our client has been granted full care of her 2 grandchildren to date and the department of child safety have minimal contact with the children. A parenting plan has been signed by all parties between our client and the children's father. The granddaughter is seeking counselling and other support for her mental wellbeing and the grandson seems to be living a normal happy life.

Case Study D

Client is of Sri Lankan descent with limited English language skills and was granted asylum in Australia in 2012. Our client is 27 years of age and works as a meat processor at our local Meatworks factory. The client was charged with one count for leaving the scene of an accident and the other for driving under the influence of alcohol blowing .112. Client advised that after he had four or five beers late one night he drove home and fell asleep at the wheel and drove into his neighbour's car that was parked on the road. The client states that he was frightened and shaken with the airbags inflating and smoke coming from the engine. He walked away to the bus shelter and rang his friend for help. A short time later the police arrived after being notified by the owners of the car that was damaged. Alita attended to this client and advised that the client enter a plea of guilty. We did not use an interpreter although he was offered the use of one and declined. Alita advised that she would attend court with our client and did so on his first appearance adjourning the matter. This was Alita's first appearance and she did an excellent representation. The outcome for the client was that his driver's licence was suspended for a period of 6 months and fined \$700 and a conviction was recorded for the drink driving offence. In terms of the charge for leaving the scene of the accident, the client received a fine of \$227 and a traffic conviction was recorded and the client was awarded a restricted drivers licence.



Adrienne Jackson
Treasurer
2014 - 2015

The financial accounts of the centre remain sound however like others in the not for profit sector, the budget requires continual vigilance and scrutiny. The consolidated operations of the Central Queensland Community Legal Centre Inc will complete the 2014/2015 year with a profit of \$13,410 a decrease of \$28,136 on the 2013/2014 recorded profit.

Income is derived from Commonwealth and State Government grants. Overall income for the year decreased owing to the closure of the Victims of Crime project in October 2014. The miscellaneous income recorded relates to adjustments made to the VOC accounts due to unclaimed payments from 2012/2013.

Non-wage expenditure for the year decreased however again the reduction in expenditure was relative the VOC project. Major areas of expenditure that show decreased expenditure include audit and bookkeeping fees, Insurance and Communications. Expenditure areas that increased include depreciation, office overheads and minor assets.

During the reporting period, the Management Committee undertook a review of information technology hardware and software. As a result of the review, computer and telephone systems and software were significantly upgraded. Asset management was also reviewed and a new policy adopted. This policy has defined assets based on a minimum purchase amount and depreciation periods relative to funding cycles.

Consultant Fees decreased through the non-renewal of the contract in November 2014. To ensure continuity of the level of advice sessions, a junior solicitor was appointed in March 2015. Excluding the VOC figures, salaries and related expenses for the generalist operations increased by approximately \$40,000. This was due to increased staff appointments with the Centre moving from the full time equivalent of 1.6 (2 staff + contractors) to an FTE of 2.7. Wages represented 73% of the Centre's operational expenditure.

The Balance Sheet shows increased assets of \$185,340 from \$148,506 in the previous year. Liabilities in turn increased most notably due to increases in provisions for employee benefits (leave) and trade creditors.

The centre has completed the financial year in a solid position and there are no known liabilities which may impact on the operations of the centre. My thanks are extended to Lauren and members of the Management Committee and the centre staff for their support and assistance in the oversight and management of the centre's financial operations.

I also wish to acknowledge our auditor Kennas and the Book keeping for Business Centre for their ongoing support and advice.

**CENTRAL QUEENSLAND COMMUNITY
LEGAL CENTRE INCORPORATED**

**FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2015**

**CENTRAL QUEENSLAND COMMUNITY
LEGAL CENTRE INCORPORATED**

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**CENTRAL QUEENSLAND COMMUNITY
LEGAL CENTRE INCORPORATED**

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

1 Summary of Significant Accounting 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 Act 1981. 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 stated otherwise, have been adopted in the preparation of this financial report.

Property, Plant and Equipment

Property, plant and equipment are included in cost, or at valuation. All assets, excluding freehold land and buildings held for investment, are depreciated over the useful lives to the entity

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 that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the balance sheet if the association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

**CENTRAL QUEENSLAND COMMUNITY
LEGAL CENTRE INCORPORATED**

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

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.

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.

Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Interest revenue

Interest revenue is recognised using the effective interest rate method.

Rendering of services

Revenue in relation to rendering of services is recognised depends on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the balance sheet.

Prior Year Adjustments

This amount relates to adjustments made to correct opening balances due to change over in cashbook file.

Depreciation

A new depreciation policy has been implemented during the year ended 30 June 2015. This policy change has meant that items of plant and equipment are now depreciated at an accelerated rate. Therefore there has been a significant increase in depreciation expense from the 2014 year.

**CENTRAL QUEENSLAND COMMUNITY
LEGAL CENTRE INCORPORATED**

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 statements attached:

- 1 Presents a true and fair view of the financial position of Central Queensland Community Legal Centre Incorporated as at 30th 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 Central Queensland Community Legal Centre 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:

President:

 _____

Committee Member:

 _____

Dated this 9th day of September 2015

C Q Community Legal Centre IncPO Box 1393
Rockhampton 4700**Profit & Loss [Last Year Analysis]****July 2014 through June 2015**

	This Year	Last Year
Income		
Funding Income		
Commonwealth Funding	\$319,970.00	\$312,326.00
State Funding	\$117,038.00	\$175,668.54
Total Funding Income	<u>\$437,008.00</u>	<u>\$487,994.54</u>
Service Generated Income		
Gifts and Donations	\$0.00	\$489.30
Member Subscriptions	\$0.00	\$151.00
Travel Conf & Other Reimburse	\$880.00	\$300.00
Total Service Generated Income	<u>\$880.00</u>	<u>\$940.30</u>
Miscellaneous Income	\$4,354.64	\$381.00
Total Income	<u>\$442,242.64</u>	<u>\$489,315.84</u>
Expenses		
Client Disbursements		
Client Support Expenses	\$255.57	\$96.00
Total Client Disbursements	<u>\$255.57</u>	<u>\$96.00</u>
Communications		
Telephone	\$7,208.79	\$13,494.56
Total Communications	<u>\$7,208.79</u>	<u>\$13,494.56</u>
Depreciation		
Depreciation	\$10,498.43	\$2,984.00
Total Depreciation	<u>\$10,498.43</u>	<u>\$2,984.00</u>
Finance & Accounting Fees		
Accounting & Auditor's Fees	\$14,670.00	\$22,064.54
Bank Charges	\$376.41	\$384.04
BAS Clearing	-\$1.35	\$0.04
Bookkeeping Costs	\$5,029.96	\$28,346.26
Interest Paid	\$0.00	\$408.80
Total Finance & Accounting Fees	<u>\$20,075.02</u>	<u>\$51,203.68</u>
Insurance		
Insurance	\$1,551.94	\$8,945.75
Total Insurance	<u>\$1,551.94</u>	<u>\$8,945.75</u>
Leases		
Hire of Plant & Equipment	\$4,397.91	\$2,611.70
Total Leases	<u>\$4,397.91</u>	<u>\$2,611.70</u>
Library Resources & Subscript		
Books & Publications	\$177.23	\$0.00
Newspapers Journals & Periodic	\$0.00	\$1.09
Fees & Subscriptions	\$5,486.38	\$4,615.28
Resources for Library	\$0.00	\$1,205.00
Total Library Resources & Subscript	<u>\$5,663.61</u>	<u>\$5,821.37</u>
Minor Assets		
Minor Equipment Under \$1000	\$1,117.24	\$0.00
Total Minor Assets	<u>\$1,117.24</u>	<u>\$0.00</u>
Office Overheads		
Computer Support	\$10,126.50	\$3,583.45
Couriers	\$447.27	\$0.00
Postage	\$400.58	\$513.79
Printing & Stationery	\$4,549.79	\$2,790.14
Computer Expenses	\$7,057.04	\$1,156.61
Repairs Office Equipment	\$305.45	\$20.18
Total Office Overheads	<u>\$22,886.63</u>	<u>\$8,064.17</u>
Other Premises Costs		
Rent	\$26,527.10	\$21,402.90
Electricity	\$5,134.20	\$5,018.17
Security	\$313.50	\$85.00
Staff Amenities	\$1,009.79	\$806.41
Cleaning	\$961.09	\$0.00
Total Other Premises Costs	<u>\$33,945.68</u>	<u>\$27,312.48</u>
Other Sundry Expenses		
Sundry Expenses	\$85.40	\$0.00
Total Other Sundry Expenses	<u>\$85.40</u>	<u>\$0.00</u>
Programming and Planning		
Committee Expenses	\$487.82	\$63.64

The accompanying notes form part of these financial statements. This report is to be read in conjunction with the attached compilation report.

C Q Community Legal Centre Inc

Profit & Loss [Last Year Analysis]

July 2014 through June 2015

	This Year	Last Year
Advertising and Promotion	\$540.50	\$10.00
Consultation Fees	\$23,380.00	\$33,884.70
Total Programming and Planning	<u>\$24,408.32</u>	<u>\$33,958.34</u>
Repairs & Maintenance		
Repairs & Maint Premises	\$0.00	\$635.00
Total Repairs & Maintenance	<u>\$0.00</u>	<u>\$635.00</u>
Salaries & Related Expenses		
Wages & Salaries	\$249,910.19	\$309,508.49
Wage - Adjustment Account	\$339.66	\$750.00
Superannuation	\$19,005.37	\$22,063.71
Staff Recruitment	\$466.42	\$0.00
Employee Entitlement Provision	\$20,814.34	-\$24,893.74
Work Cover	-\$27.16	\$843.38
Total Salaries & Related Expenses	<u>\$290,508.82</u>	<u>\$308,271.84</u>
Training Expenses		
Training Travel Expenses	\$3,851.36	\$1,681.19
Training Costs	\$909.09	\$587.91
Total Training Expenses	<u>\$4,760.45</u>	<u>\$2,269.10</u>
Travel		
Travel Costs	\$526.36	\$0.00
Total Travel	<u>\$526.36</u>	<u>\$0.00</u>
Total Expenses	<u>\$427,890.17</u>	<u>\$465,667.99</u>
Operating Profit	<u>\$14,352.47</u>	<u>\$23,647.85</u>
Other Income		
Interest Received	\$73.84	\$125.43
Profit on sale Non Cur Assets	\$0.00	-\$5,293.00
Prior Year Adjustment	\$0.00	\$22,842.03
Total Other Income	<u>\$73.84</u>	<u>\$17,674.46</u>
Other Expenses		
Interest - ATO Late Fees	\$0.00	-\$224.24
Loss on Sale/Scrapped Items	\$1,016.00	\$0.00
Total Other Expenses	<u>\$1,016.00</u>	<u>-\$224.24</u>
Net Profit / (Loss)	<u>\$13,410.31</u>	<u>\$41,546.55</u>

C Q Community Legal Centre IncPO Box 1393
Rockhampton 4700**Job Profit & Loss Statement****July 2014 through June 2015**

Page 1

<u>Account Name</u>	<u>Year to Date</u>
FRC	FAMILY RELATIONSHIP CTRE
Income	
Commowearth Funding	\$59,248.00
Total Income	<u>\$59,248.00</u>
Expense	
Client Support Expenses	\$51.11
Telephone	\$1,351.92
Accounting & Auditor's Fees	\$2,920.00
Bank Charges	\$26.88
Bookkeeping Costs	\$935.56
Insurance	\$189.67
Hire of Plant & Equipment	\$39.60
Books & Publications	\$28.18
Fees & Subscriptions	\$1,056.40
Minor Equipment Under \$1000	\$223.44
Computer Support	\$2,025.30
Postage	\$78.80
Printing & Stationery	\$779.36
Computer Expenses	\$1,411.42
Repairs Office Equipment	\$61.09
Rent	\$4,899.49
Electricity	\$913.14
Security	\$51.20
Staff Amenities	\$133.30
Cleaning	\$80.00
Committee Expenses	\$19.04
Advertising and Promotion	\$108.10
Consultation Fees	\$100.00
Wages & Salaries	\$24,299.55
Superannuation	\$1,410.04
Staff Recruitment	\$93.28
Employee Entitlement Provision	\$4,025.49
Training Travel Expenses	\$737.32
Training Costs	\$181.81
Travel Costs	\$105.27
Total Expense	<u>\$48,335.76</u>
Net Profit (Loss)	<u>\$10,912.24</u>
GEN	GENERALIST
Income	
Commowearth Funding	\$260,722.00
State Funding	\$77,526.00
Travel Conf & Other Reimburse	\$880.00
Total Income	<u>\$339,128.00</u>
Expense	
Client Support Expenses	\$204.46
Telephone	\$5,407.98
Depreciation	\$9,593.93
Accounting & Auditor's Fees	\$11,750.00
Bank Charges	\$239.53
BAS Clearing	-\$1.29
Bookkeeping Costs	\$3,414.14
Insurance	\$1,072.04
Hire of Plant & Equipment	\$3,193.59
Books & Publications	\$149.05
Fees & Subscriptions	\$4,511.12
Minor Equipment Under \$1000	\$893.80
Computer Support	\$8,101.20
Couriers	\$447.27

The accompanying notes form part of these financial statements. This report is to be read in conjunction with the attached compilation report.

C Q Community Legal Centre Inc

Job Profit & Loss Statement

July 2014 through June 2015

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Account Name	Year to Date
GEN GENERALIST	
Postage	\$321.78
Printing & Stationery	\$3,484.63
Computer Expenses	\$5,645.62
Repairs Office Equipment	\$244.36
Rent	\$19,597.82
Electricity	\$3,701.65
Security	\$204.80
Staff Amenities	\$876.49
Cleaning	\$881.09
Committee Expenses	\$468.78
Advertising and Promotion	\$432.40
Consultation Fees	\$23,280.00
Wages & Salaries	\$177,542.47
Wage - Adjustment Account	\$339.66
Superannuation	\$15,283.90
Staff Recruitment	\$373.14
Employee Entitlement Provision	\$12,643.28
Work Cover	-\$27.16
Training Travel Expenses	\$3,114.04
Training Costs	\$727.28
Travel Costs	\$421.09
Total Expense	\$318,533.94
Other Income	
Interest Received	\$38.41
Total Other Income	\$38.41
Other Expense	
Loss on Sale/Scrapped Items	\$729.00
Total Other Expense	\$729.00
Net Profit (Loss)	\$19,903.47
 INDIG INDIGENOUS	
Expense	
Bookkeeping Costs	\$182.28
Fees & Subscriptions	-\$167.73
Wages & Salaries	\$1,703.16
Superannuation	\$329.27
Total Expense	\$2,046.98
Net Profit (Loss)	-\$2,046.98
 VOC VICTIMS OF CRIME	
Income	
State Funding	\$39,512.00
Miscellaneous Income	\$4,354.64
Total Income	\$43,866.64
Expense	
Telephone	\$448.89
Depreciation	\$904.50
Bank Charges	\$110.00
Bookkeeping Costs	\$497.98
Insurance	\$290.23
Hire of Plant & Equipment	\$1,164.72
Fees & Subscriptions	\$86.59
Printing & Stationery	\$285.80
Rent	\$2,029.79
Electricity	\$519.41
Security	\$57.50
Sundry Expenses	\$85.40

The accompanying notes form part of these financial statements. This report is to be read in conjunction with the attached compilation report.

C Q Community Legal Centre Inc

Job Profit & Loss Statement

July 2014 through June 2015

Page 3

<u>Account Name</u>	<u>Year to Date</u>
VOC	VICTIMS OF CRIME
Wages & Salaries	\$46,365.01
Superannuation	\$1,982.16
Employee Entitlement Provision	\$4,145.57
Total Expense	<u>\$58,973.55</u>
Other Income	
Interest Received	\$35.43
Total Other Income	<u>\$35.43</u>
Other Expense	
Loss on Sale/Scrapped Items	\$287.00
Total Other Expense	<u>\$287.00</u>
Net Profit (Loss)	<u>-\$15,358.48</u>

C Q Community Legal Centre Inc

PO Box 1393
Rockhampton 4700

Balance Sheet [Last Year Analysis]

June 2015

	This Year	Last Year
Assets		
Current Assets		
Cash On Hand		
CBA Premium Chq Acc 7919	\$148,882.49	\$110,058.57
CBA Provision Acc 6259	\$0.16	\$0.16
CBA V O C Acc 7041	\$13,578.09	\$22,328.68
CBA V O C Provision Acc 4554	\$2,730.53	\$2,730.29
Petty Cash - Operations	\$0.02	\$75.32
Petty Cash - VOC	\$0.00	\$100.00
Total Cash On Hand	<u>\$165,191.29</u>	<u>\$135,293.02</u>
Total Current Assets	<u>\$165,191.29</u>	<u>\$135,293.02</u>
Fixed Assets		
Office Furniture & Equipment		
Office Furn & Fit - Operations	\$44,565.33	\$33,089.20
Office Furn & Fit - V O C	\$0.00	\$8,508.45
Office Furn & Fit -FRC Funding	\$0.00	\$1,201.50
Total Office Furniture & Equipment	<u>\$44,565.33</u>	<u>\$42,799.15</u>
Less: Accumulated Depreciation		
Less: Accum Dep - Operations	-\$41,819.43	-\$28,038.00
Less: Accum Dep - V O C	\$0.00	-\$6,341.00
Less: Accum Dep - FRC Funding	\$0.00	-\$709.00
Total Less: Accumulated Depreciation	<u>-\$41,819.43</u>	<u>-\$35,088.00</u>
Office Fit & Improv Operations		
Office Fit & Improv Operations	\$7,145.73	\$7,145.73
Less: Accum Depreciation	-\$4,395.00	-\$1,644.00
Total Office Fit & Improv Operations	<u>\$2,750.73</u>	<u>\$5,501.73</u>
Total Fixed Assets	<u>\$5,496.63</u>	<u>\$13,212.88</u>
Office Computers at Cost	\$14,652.32	\$0.00
Total Assets	<u>\$185,340.24</u>	<u>\$148,505.90</u>
Liabilities		
Current Liabilities		
Trade Creditors	\$25,440.96	\$19,666.87
GST Liabilities		
GST Collected	\$191.55	\$191.55
Total GST Liabilities	<u>\$191.55</u>	<u>\$191.55</u>
Payroll Liabilities		
Payroll Accruals Payable	\$338.22	\$338.22
Total Payroll Liabilities	<u>\$338.22</u>	<u>\$338.22</u>
Total Current Liabilities	<u>\$25,970.73</u>	<u>\$20,196.64</u>
Employee Benefits		
Provision for Annual Leave		
Provision for A L - Operations	\$23,158.11	\$9,432.33
Provision for A L - V O C	\$0.00	-\$5,228.96
Total Provision for Annual Leave	<u>\$23,158.11</u>	<u>\$4,203.37</u>
Provision for Long Service Lve		
Prov for Long Serv Lve	\$7,204.37	\$10,663.05
Total Provision for Long Service Lve	<u>\$7,204.37</u>	<u>\$10,663.05</u>
Provision for Sick Lve		
Prov for Sick Lve - Operations	\$10,496.13	\$4,094.46
Prov for Sick Lve - V O C	\$0.00	\$1,083.39
Total Provision for Sick Lve	<u>\$10,496.13</u>	<u>\$5,177.85</u>
Total Employee Benefits	<u>\$40,858.61</u>	<u>\$20,044.27</u>
Long Term Liabilities		
West Premium \$316.44	\$0.00	\$3,164.40
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$3,164.40</u>
Total Liabilities	<u>\$66,829.34</u>	<u>\$43,405.31</u>
Net Assets	<u>\$118,510.90</u>	<u>\$105,100.59</u>
Members' Funds		
Retained Earnings (Accum Loss)		
Ret Earnings Beg of Fin Year	\$63,554.04	\$63,554.04
Nets Profit/Loss	\$13,410.31	\$41,546.55
Retained Earnings atEnd Fin Yr	\$41,546.55	\$0.00
Total Retained Earnings (Accum Loss)	<u>\$118,510.90</u>	<u>\$105,100.59</u>

The accompanying notes form part of these financial statements. This report is to be read in conjunction with the attached compilation report.

C Q Community Legal Centre Inc
Balance Sheet [Last Year Analysis]

June 2015

	This Year	Last Year
Total Members' Funds	<u>\$118,510.90</u>	<u>\$105,100.59</u>

The accompanying notes form part of these financial statements. This report is to be read in conjunction with the attached compilation report.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF CENTRAL QUEENSLAND COMMUNITY
LEGAL CENTRE INCORPORATED**

Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of Central Queensland Community Legal Centre Incorporated (the association), which comprises the balance sheet as at 30th June 2015, and the income statement and cash flow statement, a summary of significant accounting policies, other explanatory information and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of Central Queensland Community Legal Centre Incorporated is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act QLD 1981 and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my 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. I conducted my 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 committee, 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.

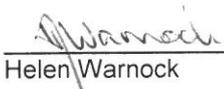
Auditor's Opinion

In my opinion, the financial report of Central Queensland Community Legal Centre Incorporated presents fairly, in all material respects the financial position of Central Queensland Community Legal Centre Incorporated as of 30th 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 QLD 1981.

Basis of Accounting and Restriction on Distribution

Without modifying my opinion, I draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act QLD 1981. As a result, the financial report may not be suitable for another purpose.

Name of Firm: Kennas
Chartered Accountants

Name of Director: 
Helen Warnock

Address: 5th Floor, Capricornia Electricity Centre, Alma Street, Rockhampton 4700

Dated this 9th day of September 2015