

WOMEN'S LEGAL SERVICE (SA) LIMITED

ABN 53 975 121 447

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

WOMEN'S LEGAL SERVICE (SA) LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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Director's Report

30 June 2020

Your directors present this report on the company to the year ended 30 June 2020.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Lisa McClure (Chairperson)

Cheryl Cook (Treasurer)

Tania Cavaiuolo (Secretary) appointed at the AGM 2019

Peter Wilson

Mark Quaglia

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activity of the company during the financial year was assisting women with legal information, advice, representation, referrals and education on a wide range of issues including domestic violence, family law, criminal injuries compensation, discrimination, employment, debts and immigration.

Objectives

Short-term Objectives

To provide legal advice and representation to women within South Australia particularly in areas where needs are not being met;

To educate women and the community in general, so women can participate wholly and competently in legal matters affecting them;

To undertake test cases with a view to redressing women's inequality.

Long-term objectives.

To initiate, promote and undertake research and evaluation of existing laws and legal processes within the context of the current social structure and work towards law reform in those areas of relevance to women;

To improve women's access to the legal system and remove barriers to that access;

To work in conjunction with other organisations, including women's organisations, to promote structural and legislative changes;

To work towards the implementation of the principles of the United Nations Convention on the Elimination of all Forms of Discrimination Against Women and any other international treaties relevant to these objects; and

To work towards the goal of empowerment of all women within the legal system and consequently within society.

Strategies

To achieve its stated objectives, five strategic pillars underpin the organisation. The pillars are those of service, people, alliances, brands and operations.

Our Services

All activities at all levels across the organisation will be targeted to empowering women. The service strategy includes development of training programs for women, expansion of the range of no cost legal services and an increase in organisational presence in both metropolitan and regional South Australia.

Our People

Our people are our most valuable asset. They will be actively supported to achieve in their roles. This strategy is implemented from the board down. All skills and people are aligned to the strategic direction of the organisation. Staff skills and competency are reviewed individual performance plans and structured support exists for staff who experience trauma and stress through service delivery.

Our Alliances

Collaborative relationships will be nurtured and new relationships established with aligned groups. Alliances are nurtured at federal, state and local government level in addition to the broader legal community and Law Society. Engagement with aboriginal specific service providers to enable culturally appropriate support to empower aboriginal women.

Our Brand

Our brand name signifies excellence. Our marketing activities will continue to develop our profile in both the legal fraternity and with the broader community. The brand is aligned with the values of women's legal service SA. The values of respect, empowerment, leadership, excellence and teamwork.

Our Operations.

All operations which support client service delivery will be efficient and cost-effective. A performance management framework is embedded into the organisation to ensure strategic alignment. The organisational budget supports the strategic objectives of the organisation.

Key Performance Measures.

The company measures its own performance using both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved. A core benchmark utilised is that of financial expenditure being aligned with the approved organisational budget. This is reviewed on a monthly basis. Additionally the following statistics are reviewed and utilised to ensure compliance with the funding agreements.

	Actual	Previous
	19/20	18/19
Clients		
Number of clients assisted	2294	2875
Number of advices	2717	3826
Cases opened	291	425
Cases closed	380	275
Non legal support	186	97

	Actual	Previous
	19/20	18/19

Operational and Financial

Proportion of funding provided by:

- government grants	1,626,957	1,527,360
- donations	29,543	12,836
- investments	0	802

Proportion of funding spent on:

- client contact and programs	1,324,655	1,259,184
- Administration	305,302	268,176

Information on Directors

Lisa McClure

Extensive experience with Commonwealth, State, Local government and working across aboriginal communities.

Qualifications

Diploma in Project Management, Diploma in Management, Bachelor of criminology.

Board Experience

Chair women's legal service management committee, August 2011-current.

Secretary women's legal service management committee, 2009-2011.

ATSI member women's legal service management committee, 2003-2009.

Women's Legal Service (SA) Limited
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Member indigenous women's legal service subcommittee 2003-2009.

Board member management and research Centre (MARC) 2007-2008.

Member Lions Club of Adelaide Aboriginal Inc. 2003-2006.

Cheryl Cook

Qualified accountant from public practice.

Qualifications

Bachelor of Accounting, MIPA.

Experience

40 years' experience in taxation and accounting and has assisted a number of not-for-profit entities during this time. Cheryl has held a number of board positions during her extensive career.

Peter Wilson

Retired police senior sergeant of 43 years experience, with a passion for ensuring the safety of vulnerable women in the community.

Experience

43 years' experience as a police officer in South Australia. Extensive knowledge of rural, regional and remote issues. First-hand front line experience in assisting women and children who are victims of domestic and family violence across South Australia.

Tania Cavaiuolo

Certified Practising Marketer.

Qualifications

Bachelor of Music, Graduate Diploma of Marketing, AMAMI, CPM.

Experience

Since establishing her business in 2016 Tania has assisted clients across education, government, not for profit and private enterprise. Tania contributes to panels, events and undertakes mentoring with the UniSA Business School Mentoring Program.

Mark Quaglia

Legal practitioner.

Qualifications

Bachelor of Laws, Bachelor of Political Science, Graduate Diploma of Legal Practice.

Experience

Barrister and solicitor in private practice. Multiple years board experience and extensive community service engagement.

Women's Legal Service (SA) Limited
ABN: 53 975 121 447

Meetings of Directors

Women's Legal Service (SA) held meetings of directors. Attendances by each director were as follows:

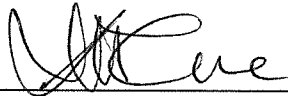
	Directors Meetings	
	Number eligible to attend	Number attended
Lisa McClure	10	8
Cheryl Cook	10	10
Peter Wilson	10	9
Tania Cavaiuolo	6	6
Mark Quaglia	10	9

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the entity. At 30 June 2020, the total amount that members of the company are liable to contribute if the company is wound up is \$160 (2019: \$140)

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2020 has been received and is set out immediately after this Directors report.

Signed in accordance with a resolution of the Board of Directors.

Chairperson 
Lisa McClure

Dated this 28 day of October 2020

WOMEN'S LEGAL SERVICE (SA) LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

INCOME	<i>Notes</i>	2020	2019
		\$	\$
Grant Received - Attorney General			
- Legal services		559,234	671,150
- Family Violence		284,633	273,871
- InDIGO		451,380	350,000
- CALD Project Ask Maria		75,000	90,313
- One off grant ERO funding	2	<u>125,538</u>	<u>-</u>
Total Grant Income		<u>1,495,785</u>	<u>1,385,334</u>
Grants received - other			
- ATSI IWP		111,520	127,027
- One off grant ERO funding (Other)	2	<u>17,865</u>	<u>-</u>
		<u>129,385</u>	<u>127,027</u>
Total Grants Received		<u>1,625,170</u>	<u>1,512,361</u>
Carry over funds from prior year			
- Grant - unspent rural women's outreach (RWOP)		2,516	2,516
- Grant - unspent ATSI IWP		-	(179)
- Grant - unspent Family Law Family Violence		-	-
- Grant - unspent one off grants		-	-
- Grant - unspent NPY		<u>(3,735)</u>	<u>(3,735)</u>
		<u>(1,219)</u>	<u>(1,398)</u>
Carry over funds from this year			
- Grant - unspent rural women's outreach (RWOP)		(2,516)	(2,516)
- Grant - unspent NPY		<u>3,735</u>	<u>3,735</u>
		<u>1,219</u>	<u>1,219</u>
Other Revenue			
- Donations and other income		38,436	12,837
- Other revenue		4,201	34,613
- Interest received		-	802
		<u>42,637</u>	<u>48,252</u>
TOTAL INCOME		<u>1,667,807</u>	<u>1,560,433</u>

To be read in conjunction with the accompanying notes

WOMEN'S LEGAL SERVICE (SA) LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	<i>Notes</i>	2020	2019
		\$	\$
EXPENDITURE			
Salaries		1,072,865	1,014,269
Superannuation		100,404	100,749
Workcover		2,803	5,273
Provision for annual leave		(29,142)	19,483
Provision for long service leave		7,046	14,779
Rent		78,780	87,780
Repairs and maintenance		14,169	14,746
Other premises costs		22,174	27,369
Staff training & recruitment		7,606	20,581
Communications		25,829	30,612
Office overheads		50,283	53,302
Insurance		6,170	3,261
Finance, audit and accounting fees		12,657	11,151
Library, resources and subscriptions		22,317	22,815
Travel		65,416	90,950
Programming and planning		99,651	122,033
Client disbursements		41,171	20,653
Depreciation and amortisation		16,398	14,593
Legal fees		2,801	17,054
Other expenses		5,317	52,490
TOTAL EXPENDITURE		<u>1,624,715</u>	<u>1,743,944</u>
 (DEFICIT)/SURPLUS FROM OPERATIONS		 <u>43,093</u>	 <u>(183,511)</u>
 Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Other comprehensive income		<u>-</u>	<u>-</u>
 TOTAL COMPREHENSIVE INCOME FOR THE YEAR		 <u>43,093</u>	 <u>(183,511)</u>

To be read in conjunction with the accompanying notes

WOMEN'S LEGAL SERVICE (SA) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	<i>Notes</i>	2020	2019
		\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	3	44,877	50,525
Trade and other receivables	4	180,793	182,298
Prepayments		12,833	10,799
Legal fees capitalised		2,120	3,180
Total Current Assets		<u>240,623</u>	<u>246,802</u>
Non-Current Assets			
Plant and equipment	5	40,023	36,354
Total Non-Current Assets		<u>40,023</u>	<u>36,354</u>
Total Assets		<u>280,646</u>	<u>283,156</u>
LIABILITIES			
Current Liabilities			
Trade and other payables	6	125,110	148,616
Grants in advance	7	2,526	2,526
Non commonwealth grants - unspent	8	(3,735)	(3,735)
Provisions	9	69,091	91,187
Total Current Liabilities		<u>192,991</u>	<u>238,594</u>
Total Non-Current Liabilities		<u>-</u>	<u>-</u>
Total Liabilities		<u>192,991</u>	<u>238,594</u>
NET ASSETS		<u>87,655</u>	<u>44,562</u>
EQUITY			
Retained earnings		87,655	44,562
TOTAL EQUITY		<u>87,655</u>	<u>44,562</u>

To be read in conjunction with the accompanying notes

WOMEN'S LEGAL SERVICE (SA) LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2020

<i>Notes</i>	Retained Earnings \$	Total \$
Balance at 1 July 2018	228,073	228,073
Loss attributable to members	<u>(183,511)</u>	<u>(183,511)</u>
Balance at 30 June 2019	<u>44,562</u>	<u>44,562</u>
Balance at 1 July 2019	44,562	44,562
Profit attributable to members	<u>43,093</u>	<u>43,093</u>
Balance at 30 June 2020	<u>87,655</u>	<u>87,655</u>

To be read in conjunction with the accompanying notes

WOMEN'S LEGAL SERVICE (SA) LIMITED
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30 JUNE 2020

	<i>Note</i>	2020 \$	2019 \$
CASH FROM OPERATING ACTIVITIES			
Receipts from Attorney General		726,817	738,265
Receipts - other		1,109,155	791,125
Interest received		-	802
Payments to suppliers and employees		(1,702,717)	(1,765,158)
Finance costs		(657)	(1,525)
GST (Paid)/Received		<u>(119,239)</u>	<u>(81,275)</u>
NET CASH GENERATED BY/(USED IN) BY OPERATING ACTIVITIES	10(b)	<u>13,359</u>	<u>(317,766)</u>
CASH FROM INVESTING ACTIVITIES			
Payment for Property, Plant & Equipment	5	<u>(19,007)</u>	<u>-</u>
NET CASH GENERATED BY INVESTING ACTIVITIES		<u>(19,007)</u>	<u>-</u>
CASHFLOW FROM FINANCING ACTIVITIES:			
Net Change in other Reserves		<u>-</u>	<u>-</u>
NET CASH GENERATED BY FINANCING ACTIVITIES		<u>-</u>	<u>-</u>
NET INCREASE/(DECREASE) IN CASH HELD		<u>(5,648)</u>	<u>(317,766)</u>
Cash at Beginning of Year		50,525	368,291
CASH AT END OF YEAR	10(a)	<u>44,877</u>	<u>50,525</u>

To be read in conjunction with the accompanying notes

WOMEN'S LEGAL SERVICE (SA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Corporations Act 2001*, section 60.40 of the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation), The Attorney General's Department and the Company's constitution. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Corporations Act 2001* and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

New or amended Accounting Standards and Interpretations adopted

The Company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Company.

The following Accounting Standards and Interpretations are most relevant to the Company:

AASB 15 Revenue from Contracts with Customers

The Company has adopted AASB 15 from 1 July 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard introduced a new contract-based revenue recognition model with a measurement approach that is based on an allocation of the transaction price. This is described further in the accounting policies below. Credit risk is presented separately as an expense rather than adjusted against revenue. Contracts with customers are presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Customer acquisition costs and costs to fulfil a contract can, subject to certain criteria, be capitalised as an asset and amortised over the contract period.

WOMEN'S LEGAL SERVICE (SA) LIMITED NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

AASB 16 Leases

The Company has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities.

The operating lease commitments of the Company during the year related to the head office tenancy which expired on 31 July 2020, satisfying the relevant criteria of a short term lease under AASB 16. Therefore the adoption of this standard had no impact on the Company during the year ended 30 June 2020.

AASB 1058 Income of Not-for-Profit Entities

The Company has adopted AASB 1058 from 1 July 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

(a) Office and Computer Equipment

In accordance with the guidelines set out in the standard of funding agreement of the Commonwealth of Australia as represented by the Attorney General's Department, all assets that have a limited effective life greater than one year are carried at cost.

Assets that have a limited effective life of less than one year are expensed as incurred.

**WOMEN'S LEGAL SERVICE (SA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

(a) Office and Computer Equipment (cont.)

Office and computing equipment are measured at the cost basis less depreciation and impairment losses. The carrying amount of office and computing equipment is reviewed annually by the Board 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.

The cost of fixed assets constructed within the entity includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

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 Statement of Comprehensive Income during the financial period in which they are incurred.

Depreciation

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciable amount of all fixed assets are depreciated on straight-line basis over their useful lives to the company commencing from the time the asset is held ready to use.

The depreciation rates used for each class of depreciable assets are:

<u>Class of Fixed Assets</u>	<u>Depreciation Rate</u>
Office	20%
Computing Equipment	33%
Leasehold Improvements	5% - 10%

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 or losses are included in the Statement of Comprehensive Income.

**WOMEN'S LEGAL SERVICE (SA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

(b) Employee Benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to balance date. Employee entitlements have been measured at their nominal amounts, using remuneration rates current as at the reporting date.

(c) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(d) Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except where the 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 Statement of Financial Position are shown inclusive of GST (if applicable).

(e) Cash and Cash Equivalents

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

(f) Grants and Donations

Income arising from the contribution of an asset (including cash) is recognised when the following conditions have been satisfied:

- (a) the Company obtains control of the contribution or the right to receive the contribution;
- (b) it is probable that the economic benefits comprising the contribution will flow to the Company; and
- (c) the amount of the contribution can be measured reliably at the fair value of the consideration received.

(g) Revenue and Other Income

Interest income

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial asset is the rate inherent in the instrument.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

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

(h) Economic Dependence

The Women's Legal Service (SA) Limited relies primarily on government grants to continue its operations.

WOMEN'S LEGAL SERVICE (SA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

(i) Leases

The Company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less. Lease payments on these assets are expensed to profit or loss as incurred.

(j) Impairment of Assets

At each reporting date, the 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 assets, being the higher of the asset's fair value less cost 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 Statement of Comprehensive Income.

(k) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(l) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Company for the annual reporting period ended 30 June 2020. The Company has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

(m) Critical Accounting Estimates and Judgements

The Board members evaluate estimate and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assure a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company .

Key Estimate – Impairment

The Company assessed impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

**WOMEN'S LEGAL SERVICE (SA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
NOTE 2 - One off Grant ERO Funding		
Funding received from Attorney General	125,538	-
Funding received from Department of Prime Minister and Cabinet	17,865	-
	<u>143,403</u>	<u>-</u>
NOTE 3 - Cash and Cash Equivalents		
Cash on hand	700	700
Cash at bank	44,177	49,825
	<u>44,877</u>	<u>50,525</u>
NOTE 4 - Trade and Other Receivables		
CLSP funds recoverable	47,500	23,471
Sundry receivable	133,293	158,827
	<u>180,793</u>	<u>182,298</u>
NOTE 5 - Plant & Equipment		
Plant and equipment – at cost	238,281	219,274
Accumulated Depreciation	<u>(215,274)</u>	<u>(205,489)</u>
	<u>23,007</u>	<u>13,785</u>
Leasehold improvements	65,111	65,111
Accumulated Depreciation	<u>(48,095)</u>	<u>(42,542)</u>
	<u>17,016</u>	<u>22,569</u>
Total plant and equipment	<u>40,023</u>	<u>36,354</u>
(a) Movement in carrying amounts		
Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year:		
Plant and equipment		
Balance at the beginning of the year	36,354	49,887
Additions	19,007	-
Depreciation expense	<u>(15,338)</u>	<u>(13,533)</u>
Carrying amount at the end of the year	<u>40,023</u>	<u>36,354</u>
NOTE 6 - Trade and Other Payables		
Trade payables	42,206	53,548
Other payables	9,100	17,860
Accrued salaries & wages	26,976	21,148
PAYG liability	15,520	22,706
GST liability	31,308	33,355
	<u>125,110</u>	<u>148,616</u>
NOTE 7 - Grants in Advance		
Attorney General's Department		
ATSI IWP	- 3,460	- 3,460
One off grant	3,470	3,470
RWOP	<u>2,516</u>	<u>2,516</u>
	<u>2,526</u>	<u>2,526</u>

**WOMEN'S LEGAL SERVICE (SA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
NOTE 8 - Non Commonwealth Grants - Unspent		
NPY program	<u>(3,735)</u>	<u>(3,735)</u>
	<u>(3,735)</u>	<u>(3,735)</u>

NOTE 9 - Provisions

Current - employee benefits	<u>69,091</u>	<u>91,187</u>
	<u>69,091</u>	<u>91,187</u>

NOTE 10 - Cash Flow Information

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the Cash Flow Statement if reconciled to the related items in the Statement of Financial Position as follows:

	2020	2019
	\$	\$
Cash and cash equivalents	<u>44,877</u>	<u>50,525</u>

(b) Reconciliation of cash flow from operating activities with surplus from operations

Net (Deficit)/Surplus	43,093	(183,332)
<i>Add non-cash items:</i>		
Depreciation	15,338	13,533
Amortisation	1,060	1,060
<i>Changes in assets and liabilities:</i>		
(Increase) / decrease in receivables	1,506	(168,128)
(Increase) / decrease in prepayments	(2,034)	(1,328)
Increase / (decrease) in payables	(23,506)	51,595
Increase / (decrease) in grants in advance	-	(55,750)
Increase / (decrease) in provisions	(22,097)	24,761
Net cash provided by / (used in) operating activities	<u>13,359</u>	<u>(317,588)</u>

NOTE 11 - Related Party Transactions

Transactions between related parties are on normal terms and conditions unless otherwise stated.

The names of persons who held office as a member of the Board during the year are:

Lisa McClure (Chairperson)
Cheryl Cook (Treasurer)
Peter Wilson
Mark Quaglia
Tania Cavaiuolo (Appointed 20 November 2019)

No loans have been made, guaranteed or secured by the Company to a board member or a related entity of a board member or by the Company to a director of any related party or director related entity.

**WOMEN'S LEGAL SERVICE (SA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

NOTE 12 - COMMITMENTS	2020	2019
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	99,397	75,464
- between one year and five years	397,590	-
	<u>496,987</u>	<u>75,464</u>

NOTE 13 - Company Details

The registered office and principal place of business of the Company is:
Women's Legal Service (SA) Limited
Level 7, 45 Grenfell Street
Adelaide SA 5000

NOTE 14 - Members Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the entity. At 30 June 2020, the number of members was 16.

NOTE 15 - Contingent liabilities

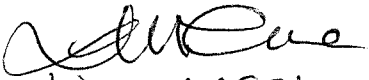
A legal claim was brought against the Company during the year ended 30 June 2019. It was settled out of court on 17th March 2019. An insurance claim has been actioned to cover legal costs and the settlement sum paid to the claimant. The status of the claim as at 30 June 2020 is still ongoing. The Company has considered the probability of the insurance claim being rejected and settlement being solely at the Company's expense to be remote.

WOMEN'S LEGAL SERVICE (SA) LIMITED

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Women's Legal Service (SA) Limited, the directors declare that:

1. The financial statements and notes, as set out on pages 7 to 19, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with the Australian Accounting Standards applicable to the company; and
 - b. give a true and fair view of the financial position of the company as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Name 
Title Lisa McClure
Chairperson

Name 
Title Cheryl Cook
Director

Dated the 28 day of October 2020

**WOMEN'S LEGAL SERVICE (SA) LIMITED
INCOME AND EXPENDITURE STATEMENT (CLSPS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2020
WOMEN'S LEGAL SERVICES**

		2020 \$	2019 \$
Surplus / (Deficit) from previous year		<u>(91,756)</u>	<u>(29,533)</u>
CLSP Income			
Commonwealth - general grant		559,234	671,150
Commonwealth - SACS		125,538	-
Service generated income		-	5,107
Interest received		-	3,311
Other income		<u>22,637</u>	<u>-</u>
Total CLSP Income		<u>707,409</u>	<u>679,568</u>
CLSP general purpose income	A	<u>615,653</u>	<u>650,035</u>
CLSP Expenses			
Salaries and wages		354,224	389,664
Superannuation		40,690	50,216
On costs		11,969	19,449
Rent		61,280	70,280
Repairs and maintenance		-	742
Other premises costs		15,750	20,615
Staff training		1,344	14,514
Staff recruitment		1,355	695
Communications		10,189	16,572
Office overheads		22,703	30,096
Insurance		5,370	9,688
Finance, audit and accounting fees		11,657	6,146
Library, resources and subscriptions		11,436	9,748
Travel		20,125	46,643
Program & planning		11,432	39,946
Client disbursements		32,618	14,733
Minor equipment		-	2,044
Other		<u>42</u>	<u>-</u>
Total CLSP Expenses	B	<u>612,185</u>	<u>741,792</u>
Surplus / (deficit) for current year		<u>3,468</u>	<u>(91,756)</u>
Actual capital expenditure in current year	C	-	-
Surplus / (deficit) for next year	A-B-C	<u>3,468</u>	<u>(91,756)</u>

WOMEN'S LEGAL SERVICE (SA) LIMITED
INCOME AND EXPENDITURE STATEMENT (CLSP FORMAT)
FOR THE YEAR ENDED 30 JUNE 2020
ATSI IWP

		2020 \$	2019 \$
Surplus from previous year		<u>-</u>	<u>-</u>
CLSP Income			
Commonwealth Grant		111,520	127,027
One off grant SACS funding		17,865	-
Total CLSP Income		<u>129,385</u>	<u>127,027</u>
CLSP general purpose income	A	<u>129,385</u>	<u>127,027</u>
CLSP Expenses			
Salaries		78,216	78,250
Superannuation		7,497	7,434
Workcover		509	538
Rent		5,500	5,500
Other premises costs		2,985	2,982
Staff training & conferences		1,498	1,418
Communications		5,000	5,091
Office overheads		6,713	2,385
Insurance		1,567	801
Finance, audit and accounting fees		1,000	1,000
Library, resources and subscriptions		1,000	1,000
Travel		11,000	15,001
Program & planning		1,000	3,684
Client disbursements		5,900	1,852
Minor equipment		-	91
Total CLSP Expenses	B	<u>129,385</u>	<u>127,027</u>
Surplus / (deficit) for current year		<u>-</u>	<u>-</u>
Actual capital expenditure in current year	C	<u>-</u>	<u>-</u>
Surplus / (deficit) for next year	A-B-C	<u>-</u>	<u>-</u>

WOMEN'S LEGAL SERVICE (SA) LIMITED
INCOME AND EXPENDITURE STATEMENT (CLSP FORMAT)
FOR THE YEAR ENDED 30 JUNE 2020
FLFV

	2020 \$	2019 \$
Surplus from previous year	<u>-</u>	<u>-</u>
CLSP Income		
Grant income	<u>284,633</u>	<u>273,871</u>
Total CLSP Income	<u>284,633</u>	<u>273,871</u>
CLSP general purpose income	A <u>284,633</u>	<u>273,871</u>
CLSP Expenses		
Salaries and wages	211,823	207,437
Superannuation	19,365	19,292
On costs	868	7,032
Other premises costs	2,500	655
Staff training	3,073	818
Communications	3,150	1,656
Office overheads	9,699	7,216
Insurance	1,668	1,839
Travel	17,851	14,744
Program & planning	9,336	9,149
Client disbursements	4,000	3,175
Minor equipment	<u>1,300</u>	<u>858</u>
Total CLSP Expenses	B <u>284,633</u>	<u>273,871</u>
Surplus / (deficit) for current year	<u>-</u>	<u>-</u>
Actual capital expenditure in current year	C <u>-</u>	<u>-</u>
Surplus / (deficit) for next year	A-B-C <u>-</u>	<u>-</u>

WOMEN'S LEGAL SERVICE (SA) LIMITED
INCOME AND EXPENDITURE STATEMENT (CLSP FORMAT)
FOR THE YEAR ENDED 30 JUNE 2020
INDIGO

		2020	2019
		\$	\$
Surplus from previous year		<u>10,309</u>	<u>11,256</u>
CLSP Income		-	0
Grant income		<u>451,380</u>	<u>350,000</u>
Total CLSP Income		<u>451,380</u>	<u>350,000</u>
CLSP general purpose income	A	<u>461,689</u>	<u>361,256</u>
CLSP Expenses			
Salaries and wages		344,575	262,978
Superannuation		27,399	20,202
On costs		2,021	8,850
Rent		12,000	12,000
Travel		6,331	6,245
Staff Recruitment		-	1,440
Staff Training		4,025	1,696
Administration costs		25,476	8,665
Communications		7,400	7,294
Office overheads		6,813	5,331
Insurance		-	1,633
Practising certificates		1,368	2,054
Stationery and printing		2,080	2,951
Program & planning		7,601	7,505
CLE costs		<u>867</u>	<u>2,104</u>
Total CLSP Expenses	B	<u>447,956</u>	<u>350,946</u>
Surplus / (deficit) for current year		<u>13,734</u>	<u>10,309</u>
Actual capital expenditure in current year	C	<u>-</u>	<u>-</u>
Surplus / (deficit) for next year	A-B-C	<u>13,734</u>	<u>10,309</u>

**WOMEN'S LEGAL SERVICE (SA) LIMITED
INCOME AND EXPENDITURE STATEMENT (CLSPS FORMAT)
FOR THE YEAR ENDED 30 JUNE 2020
CALD**

		2020	2019
		\$	\$
Surplus from previous year		<u>72,851</u>	<u>80,369</u>
CLSP Income			
Grant income		<u>75,000</u>	<u>90,313</u>
Total CLSP Income		<u>75,000</u>	<u>90,313</u>
CLSP general purpose income	A	<u>147,851</u>	<u>170,682</u>
CLSP Expenses			
Salaries and wages		52,242	37,958
On costs		5,824	3,904
Office overhead		23,492	10,738
Travel		2,286	6,230
App development		41,400	39,000
Sundry expenses		<u>2,500</u>	<u>-</u>
Total CLSP Expenses	B	<u>127,744</u>	<u>97,830</u>
Surplus / (deficit) for current year		<u>20,107</u>	<u>72,851</u>
Actual capital expenditure in current year	C	<u>-</u>	<u>-</u>
Surplus / (deficit) for next year	A-B-C	<u>20,107</u>	<u>72,851</u>